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COLLECTIONS

OF THE

AMERICAN STATISTICAL ASSOCIATION.

VOL. I.

BOSTON:
PRINTED FOR THE ASSOCIATION, BY T. R. MARVIN.
1847.

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COLLECTIONS

OF THE

AMERICAN STATISTICAL ASSOCIATION.

VOL. I....PART I.

BOSTON:
CHARLES C. LITTLE & JAMES BROWN.
1843.

PREFACE.

THE Publishing Committee of the American Statistical Association, in issuing the following pages, to constitute Part I. of the first volume of their Collections, may with propriety call the attention of the public to a brief statement respecting the peculiar sphere and objects of their labors. For this purpose they avail themselves of the principal portions of an Address put forth by the Association at the period of its first establishment, in the year 1840; which was drawn up with much learning and ability, by Rev. Professor B. B. Edwards, of the Andover Theological Seminary. So valuable an exposition of the subject is eminently worthy of preservation in the more permanent form which will here be given to it.

The word *Statistics* is of German origin, and is derived from the word *Staat*, signifying the same as our English word *State*, or a body of men existing in a social union.* Statistics may be defined to be, "the ascertaining and the bringing together of those facts, which are fitted to illustrate the condition and prospects of society." The object of Statistical science is to consider the results which those facts produce, with the view to determine the principles upon which the well-being of society depends.

History is concerned with the past. The science of Statistics delineates the changes which are now going on. It seeks to collect and classify all the facts which pertain to the existing arrangements of society. "History," it has been remarked, "is Statistics in a state of progression; Statistics are history at a stand." Geography describes the individual and various objects in a country or commonwealth. Statistics bring them together under a general view, and arrange those which are analogous. Geography is employed on particulars. Statistics group these particulars together, in accordance with some leading idea.† Again, the science of Statistics differs from Political Economy, because, although it has the same end in view, it does not discuss causes, nor reason upon probable effects. Its object is the collection and comparison of facts which illustrate the condition of mankind, and tend to develope the principles by which the progress of society is determined.

The science of Statistics is of recent origin. Achenwall, who was born at Elbing, in Prussia, in 1719, and died in 1772, was the first who gave the

* See the first number of the Journal of the Statistical Society of London.

† German Conversations Lexicon, 1837, 8th ed., Vol. x. p. 628.

name, and a scientific form, to this branch of knowledge. His compend, originally published in 1749, went through seven editions. His most distinguished pupil, Schlösser, carried out his views still further in the excellent yet incomplete "Theory of Statistics," printed at Göttingen in 1804. In 1807, appeared Neumann's "Outline of Statistics." In the systematic and compendious treatment of this subject, Toze, Remer, Meusel, Sprengel, Mannert, Fischer, and especially, Hassel, have distinguished themselves. The last named is the eminent geographer. In Italy, there are the well known names of Balbi, Quadri, and Gioja.

The first European government that paid any attention to the collection of Statistics, in a systematic manner, though this was on a limited scale, was Sweden. About the middle of the last century, a special commission was employed, who made known, at intervals of five years, many interesting facts in relation to the population of the country, etc. Schlösser having called attention to the important results of the Swedish commission, several other States soon entered into a similar arrangement. There is now a statistical department, or what is termed a Bureau, in connection with the governments of Prussia, Austria, Bavaria, Würtemburg, Naples and Sardinia. At the head of the Bureau, in Berlin, is a gentleman of great intelligence, M. J. G. Hoffmann. In 1832, Lord Auckland and Mr. Poulett Thompson, who then presided over the Board of Trade in England, established a Statistical office in that department, to collect, arrange, and publish statements relating to the condition, and bearing upon the various interests of the British Empire. The volumes, annually printed and laid before Parliament by this office, are well known and highly esteemed.

In the year 1831, a Statistical Society was formed in the kingdom of Saxony, which has prosecuted its objects with great energy and success. The French Society of Universal Statistics was founded on the 22d of November, 1829, and is under the protection of the king. It proposes and decrees prizes, grants medals, publishes a monthly collection of its transactions, and maintains a correspondence with learned bodies in all countries. The society numbers at present more than 1,500 members, French and foreign, who are classed into titulary, honorary, and corresponding members. The subjects about which the society is employed, are arranged into three classes. 1. Physical and Descriptive Statistics, embracing topography, hydrography, meteorology, geology, mineralogy, population, man considered physically, hygiene, and the sanitary state. 2. Positive and Applied Statistics, embracing vegetable and animal productions, agriculture, industry, commerce, navigation, state of the sciences, general instruction, literature, languages, and the fine arts. 3. Moral and Philosophical Statistics, including the forms of religous worship, legislative and judicial power, public administration, finances, the military, marine, and diplomacy. M. Cæsar Moreau is charged with the general direction of statistical labors or transactions.

The History of Statistics in Great Britain contains but little of importance, previously to the last ten years. Among the few valuable books on this subject, may be mentioned Sir John Sinclair's Statistical Account of Scotland, Sir F. M. Eden's State of the Poor, and Colquhoun's Treatise on the Wealth, Power, and Resources of the British Empire. Very recently

have appeared the Statistical Accounts of a part of Ireland, by the Officers of the Irish Ordnance Survey; McCulloch's Statistics of the British Empire; with the Dictionary of Commerce by the same author; McGregor's Statistics of Nations, and Porter's Progress of the Nation. A new edition of Sinclair's account of Scotland is in the course of publication.

The Statistical Society of London was founded on the 15th of March, 1834, in pursuance of a recommendation of the British Association for the Advancement of Science. It was established for the purposes of procuring, arranging and publishing "Facts calculated to illustrate the Condition and Prospects of Society." It pursues its inquiries under the four heads of Economical, Political, Medical, and Moral and Intellectual Statistics; the first head embracing natural productions, agriculture, manufactures, commerce, currency, the distribution of wealth, or all facts relating to rent, wages, profits, etc.; the second head comprises political and legal statistics, those of finance and national expenditure, and of civil and military establishments; the third head takes up the great subject of population, in addition to the topics more appropriately belonging to it; while the fourth head comprehends the statistics of literature, education, religious instruction, ecclesiastical institutions, and crime. The whole number of members of the London Society, according to the Fourth Report, is 402, of whom 382 are annual subscribers, 14 foreign honorary members, and 6 corresponding non-resident members. An important measure, adopted by this society, is the formation of committees, who have in charge a specific and limited department of labor. Thus one committee has been appointed for the purpose of prosecuting inquiries into the state of education in a portion of the parishes of London. Another committee is collecting information in respect to the various "strikes and combinations which have existed for the purpose of altering the rate of wages;" a third committee has in charge the statistics of Life, embracing enumerations of Births, Deaths, Marriages, and Population, with or without distinction of age, sex, climate or occupations, etc. The Society has published a monthly journal of about 60 pages, and two quarto volumes of Transactions. The monthly journal is now discontinued. Its labors appear to have been wisely directed, and productive of important results. Among these results is the formation of similar societies in Manchester, Glasgow, Liverpool, Belfast, Bristol, Calcutta, as well as others in various parts of the British Empire.

In the United States, but little attention has, as yet, been given to the subject of Statistics. The attempt has never been made to present a complete view of either of the great departments of this interesting and practical science. With few exceptions, the subject has been wholly overlooked, both by the National and the State governments. Something, however, has been done by the government of the United States in connection with the census of the population which has been taken once in ten years, though here, it must be acknowledged, far less has been accomplished, than might reasonably have been expected. We may also mention that praiseworthy efforts have lately been made in connection with the Patent Office at Washington. Some of the individual States have also given a limited attention to certain departments in the science, particularly to that of primary education.

The Reports of the School Commissioners of the States of New York and Massachusetts deserve honorable mention. A few isolated individuals have likewise labored in this field with great assiduity. Valuable information is contained in Warden's Statistical, Political and Historical Account of the United States; Timothy Pitkin's Statistical View of the Commerce of the United States; Adam Seybert's Statistical Annals; William Darby's Historical, Geographical, and Statistical View of the United States; and Watterston and Van Zandt's Tabular Statistical Views.

It is in this interesting and comparatively uncultivated field that the American Statistical Association propose to labor with such means as may be placed at their disposal, with the coöperation of kindred societies which may be formed, and with the aid which may be expected from our National and State Governments. It is obviously a field of vast extent, and rich in materials for collection and comparison. How much the Association may be able to accomplish must be left for time to determine. There are not wanting, certainly, encouragements, sufficiently ample and stimulating. The advantages which may be expected to follow a diligent pursuit of our object are neither few nor unimportant. Some of the more prominent of them, we may be permitted here to enumerate.

1. Statistics are closely allied to the other sciences, and receive contributions from all of them. In the language of a contemporary,* "they are, as it were, the link which connects them with the practical purposes of life." Thus no statistical account of our country can be perfect without comprehending its Geography. Here a wide field of labor, including an entire continent, opens before the American statistical inquirer. The science of Geology is yet in its infancy, but it is deservedly attracting great attention on the part of several of our State authorities. With Statistics, Geology is connected, inasmuch as the latter has a vital relation to the mineral wealth of a country. The bearing of Statistics upon the great interests of Agriculture, is too obvious to need illustration. Statistics enter into that part on Zoology, which points out the means of sustenance, of the employment of industry and of commerce. The propriety of the cultivation of silk in this country has, of late, elicited much remark, and considerable capital is devoted to it. This fact shows the connection of Statistics with Botany and with Horticulture. Every subject in truth forms a part of Statistics. Chemistry enters largely into the conveniences of life; Medicine is connected with our most important earthly interests; Mechanics abridge human labor; Meteorology, by explaining the causes and conditions of atmospheric changes, is connected with Statistics. Such is the case also with Physiology, Population, Education, Finance, Government, and Religion.†

2. The appropriate sphere which this Association propose, according to their ability, to occupy, is very great. It now comprises thirty States and Territories, with all their vast and teeming resources. The present condition of the Indian tribes, and of the countries on our borders, as well as of those in other parts of the continent, will form suitable topics for inquiry. We are

* Journal of the Statistical Society of London.

† For abundant illustrations of this topic, consult the Transactions of the London and French Statistical Societies.

not limited by a few acres of ground, nor by a few hundred thousands of population, like our fellow-laborers in some other portions of the world. A Statistical Society, like that in Saxony, may, indeed, accomplish more perfectly what it undertakes; it may collect and record facts with somewhat more precision than a Society on a larger scale can do. Still, there is but little opportunity for a wide comparison of facts. There are but few, if any, striking contrasts. Even in Prussia, the field of observation and comparison is limited to half a dozen provinces, almost in the same parallel of latitude. In our country the case is strikingly different. The difficulty lies at the other extreme. The field is too extended, it may be thought, to admit of being accurately explored. Still the means of intercommunication are so abundant, and the facilities for the collection and diffusion of information are so rapid, that but little practical difficulty need be feared, while we shall reap the great advantage which results from variety of climate, soil, scenery, population, manners, customs, etc.

3. Another advantage which may be expected to flow from statistical inquiries in this country, has relation to our peculiar civil institutions. It is of the utmost importance that, while the experiment of free political institutions is in progress, all the facts pertaining to this experiment should be carefully gathered up and recorded. The whole process of the experiment should be accurately marked and faithfully described by competent observers, at the time, and on the spot. In this way if we succeed, it will be known *why* we succeed; if we fail, the *causes* of this failure will be apparent. Thus we shall have faithful observations and unquestionable facts on which to rely, instead of being left to guess at the reasons, and substitute speculation in the place of certain knowledge. How inestimably precious would be a thorough statistical view of the ancient Grecian Republics, a view which should enter into all the details—such as many living writers could give of the existing state of Great Britain or of Germany. The ancient historians leave us in complete darkness in respect to a thousand interesting questions. It is only after a most laborious search of every accessible means of information, that such indefatigable antiquaries as Boeckh and Müller, have been able to give us their interesting, but still scanty notices of the Public Economy of Athens and Sparta. *Our* course should be more intelligent and benevolent. If we value our institutions, we should be able to show good grounds for our favorable estimate, not only in our actual prosperity, but by our recorded knowledge, by facts well ascertained, and philosophically classified. And this duty cannot be safely left to individuals. It is only by means of associated labor, that the proper results can be secured.

4. The labors of this Association may be turned to immediate good account. If faithfully prosecuted, they will be, indeed, of inestimable value to the future historian, in our own and in other lands. They may convey a rich amount of experience to the friends of civil and of religous freedom in every country, and in every future age. But, they will, by no means, be without value now. They will produce palpable and present benefits. None of our institutions are in a perfect state. All are susceptible of improvements. But every rational reform must be founded on thorough knowledge. We must know what the want is before we can supply it. Frequently an extensive induction of

facts is necessary. It will be worse than useless to rely on partial and ill-digested information. Neither can we place entire confidence in the operations of similar institutions in other lands. The schools of Germany, for instance, cannot be transferred here without some modification. We must in a considerable degree, judge for ourselves, after we have examined what our own wants are. We are in a forming state, and in the midst of a great experiment. We need all possible light now. Our school systems, for example, are not working out their results for ourselves alone. The inhabitants of Florida and of Wisconsin will derive essential benefit from our collected and recorded experience. The nations which people other parts of our continent will, more and more, as they become civilized, look to us for models and exemplars. How important, that we should be able to give them clear and well-developed views, consistent and unquestionable facts! The value of facts, as every intelligent observer must have seen, depends essentially on their lucid arrangement. If they are not presented in a natural and orderly manner, they lose one-half, at least, of their present worth. Here, consequently, may be seen the importance of associated labor, of well-systematised and comprehensive modes of proceeding, and of effecting such a division in labor and of making such comparison in the results which may be accomplished, as shall give to every class of facts its highest value, and to the doings of the society their best reward.

The Association hope to be able, with the assistance of the many intelligent individuals who are interested in this object, to accomplish, in a satisfactory manner, the tasks which they have voluntarily undertaken. In the language of a kindred institution, they trust, that by "increasing progressively in efficiency and usefulness, they shall eventually realize many of the beneficial effects which they anticipate, and they also hope that the Society will hold a permanent place among the important institutions which are steadily contributing to the welfare and improvement of this and other countries."

In regard to the plan of publication which the Association will pursue at present, the committee would remark that, for the want of more abundant pecuniary means, it must be greatly restricted, in comparison with the interest and extent of the field before them, and the facilities at their command for accumulating valuable materials. It is intended to print their Collections, from time to time, as the funds of the Association may enable them to do, in numbers, or parts; so arranged and paged as to constitute a consecutive series, adapted to be bound in volumes of convenient size. Each part will be complete in itself, and will be offered to purchasers without reference to those which may succeed.

STATISTICS

OF

TOWNS IN MASSACHUSETTS.

PREPARED BY

JOSEPH B. FELT.

STATISTICS

OF

TOWNS IN MASSACHUSETTS.

INTRODUCTION.

Before an immediate entrance on the following subject, a clear comprehension of it seems to require a statement of some territorial facts, relative to our Commonwealth. The English title to our own and other States was predicated on the discovery of their coast, in 1497, by John Cabot. The next principal claim to our soil, was founded on a grant, in 1603, from the French monarch to Sieur de Monts, extending from 40° to 46°. For a right to the more northward parts, the same sovereign depended on the discovery of them in 1534, and the temporary occupation of Canada, 1535, by James Cartier. De Monts made a voyage to America, 1604, as a further confirmation of his title. As well known, these conflicting claims resulted in collisions and wars between the subjects of the two crowns. While Henry IV. was determined to retain what he could of the New World, his cotemporary, James I., was alike resolved. The latter, in 1606, conveyed to the Company of Plymouth and other sections of his kingdom, North Virginia from 38° to 45°. He renewed this privilege, in 1620, with some alteration, from 40° to 48°. In the meanwhile, settlements were made, by emigrants from both of the rival nations, north-eastwardly, and consequent hostilities had been committed. As connected with the territory in the last mentioned conveyance of His Britannic majesty, Massachusetts, however previously visited by adventurous navigators and merchants, was not permanently settled, till several years afterwards. Previous to this Colony's being granted, several divisions of it were appropriated to different individuals. Capt. John Mason,

in 1621, was allowed a tract from Naumkeag river, round Cape Ann, to Merrimack river, and up each of these streams to their furtherest heads. The instrument, by which he held it, was not then legally sanctioned. Still it became the source of perplexity and expense to our government, and many of our population. Thomas Weston, a London merchant, having obtained a grant of Weymouth, sent emigrants thither in 1622. After severe sufferings, the settlers removed, 1625, and thus his project failed with great loss. Capt. Robert Gorges came over 1623, with a commission as Governor of all New England. Mr. Bradford, chief magistrate of Plymouth Colony, was appointed one of his advisers. Towards the close of the same year, the Council, at home, conferred on Capt. Gorges a tract of land. This reached five miles up Charles river north-west from Boston Bay, and three miles up Abousett river, from their entrances, with all the soil between these two boundaries. A subsequent description of the same by his heirs, represents it as "lying from the east side of Charles river to the eastward part of the Cape, called Nahannte, and all the lands, lying in length twenty miles N. E. into the main land from the mouth of Charles river, being also in length twenty miles into the main land N. E. from the said Cape Nahannte."

Finding that distance had lent far more enchantment to his high station than actual contact with its perils and trials possibly could, he vacated his office the next year, and forsook the country. The grant made to him was claimed by his heirs from the Massachusetts Company, but they declined to relinquish or pay for it, because regularly assigned to them after he had forsaken it and the service, for which he was appointed.

In 1625, Capt. Wollaston brought over emigrants and settled them in the part of Braintree now called Quincy. We have no mention of his having procured a charter of the place from the New England Council. But the circumstances of his voyage hither plainly denote, that he had such a permission for his undertaking. The plantation, thus begun, like Weymouth, its neighbor, soon went down.

The Plymouth Colony, having received a grant of Cape Ann, for agriculture, trade and fishery, allowed it to be occupied, 1624, by emigrants, sent over by merchants in the west of

England, as well as by their own people. This enterprise failed in 1626, when several, engaged in it, moved to Salem, and there commenced a permanent settlement. With a view to continue this plantation, Sir Henry Roswell and others obtained, in 1628, a patent for our Colony from the Crown, which was re-confirmed the following year. To rebut an assertion of the Council for New England, in 1635, and repeated in the reign of Charles II., that such a document was surreptitiously gotten, Chalmers furnishes us with the following entry, concerning it, from the colonial papers, deposited in the Privy Seal Office at Whitehall. "His Majesty's pleasure, signified by Sir Ralph Freeman, upon direction of the Lord Keeper of the Great Seal, subscribed by Mr. Attorney General, procured by the Lord Viscount Dorchester, February, 1628. Their Charter passed 4th March following." The territory so assigned, had the ensuing boundaries. Three miles south of any or every part of Charles river; three miles south of the southernmost limit of Massachusetts Bay; three miles north of any or every part of Merrimack river, and, within all the breadth between these lines, from the Atlantic Ocean on the east, to the Pacific Ocean on the west. Here is ample authority for all, which Massachusetts ever claimed through their first charter. For their jurisdiction over other territory, which they exercised at different periods, they had valid reasons. As an indication of our colonial authorities' being aware that the French had withdrawn neither their demands nor designs from our territory, we have the ensuing fact. The Court of Assistants ordered, in 1633, that Agawam be inhabited by our people, lest the premises should be occupied by emigrants from that nation. While our fathers were vigilant and active to prevent incursions on their limits, they perceived, with alarm and sorrow, that there was a powerful combination against them in the mother country. They were too credibly informed, that the Council for New England were ready to co-operate for the destruction of all their rights and privileges. Soon after, this body surrendered their patent, on condition, that they divided the soil among their own members, into twelve provinces, and had them all under the administration of one general Governor. Our Legislature, according to advice of the clergy, resolved to

oppose such a design to the extent of their power. They were assured in 1635, that the Council had carried their purpose into effect so far as to dissolve; to partition out the territory; to limit our colony from the North river in Salem, round Cape Cod to Narragansett, and appoint Sir Ferdinando Gorges for the general Governor. The Corporation, thus discontinued, gave various reasons for their conduct. They stated, that the charter of Massachusetts secured to the proprietors 3,000 miles from east to west without regard to previous grants, and conferred so great privileges on the inhabitants, that they "had made themselves a free people." One result of so extraordinary an event, was the immediate prosecution of persons who belonged to the Company, and who resided in England. Judgment was given against them, and our charter declared void. The Royal Council ordered our General Court, in 1638, to deliver up this document, and forward it to them with all possible dispatch. But as such compliance would be parting with what to them was dearer than life, they sent a petition to the Commissioners for Plantations, in which they vindicated their course and besought relief. Before they could be forcibly reached across the Atlantic, civil commotions had so increased in England as to endanger the regal authority, and interpose between them and the intended severity of retribution. Though signally protected on this trying emergency, similar experience awaited our legislative authorities on the restoration of the throne. Hearing that the commissioners of Charles II. were coming over in consequence of complaints against their government, the General Court, in 1664, had their patent taken from the Secretary's office and placed in the hands of a committee, "to dispose thereof as may be most safe for the country." A like precaution was exercised, in 1679, under similar apprehensions. But the storm which had been long gathering, burst on our devoted colony. Its charter was decreed as nullified in 1684. Its soil and every other gift of the Crown were declared forfeited. In 1686, it came under the Usurpation, and so continued till 1689. This was a reign of terror to the fast friends of New England. Sir Edmund Andros carried out the prerogative policy of the Crown with a high hand. He acted extensively on the assumption, that even the individual holders of the soil must

be at the charge of new deeds, before he would permit them to retain and use such property. But the day of relief came, and the arm of the oppressor was broken. From 1689 to the arrival of the second charter in 1692, Massachusetts enjoyed their primitive privileges. The last instrument, though rendering them more dependent on the throne, confirmed their ancient boundaries so far as they did not interfere with "previous possessions and rights." It also extended their jurisdiction over Maine, Nova Scotia, and Plymouth Colony, with "the north half of the Isles of Shoals, together with the Isles of Capawock and Nantuckett." In 1697, Nova Scotia was ceded to the French by the treaty of Ryswick. It was retaken 1710, and made a British Province. The Sagadahock country, from Kennebeck river to St. Croix river, which had been considered as part of Nova Scotia, was retained under the authority of Massachusetts. Since this period, the limits of our Commonwealth have been variously altered, as will be noticed on the subsequent pages.

TOWNS IN MASSACHUSETTS.

Under this subject, it is intended to present the names, incorporation, and other statistical facts of all the towns, which do belong or have belonged to our Commonwealth. As one part of the plan, our attention is first called to the territory, which has been taken from this State and added to New Hampshire, Rhode Island, Connecticut, and New York.

NEW HAMPSHIRE.

Between this as well as the other States just named, and Massachusetts, there was a long discussion relative to their individual boundaries. Before this question arose, though others of a similar kind had been agitated, the whole being chiefly caused by the Patents' largely infringing on each other, all the settlements of New Hampshire had put themselves under the jurisdiction of Massachusetts. Portsmouth and Dover, by their own request and previous assignment of their proprietors, became thus subject October 9, 1641. Exeter, having petitioned, Sept. 8, 1642, to be alike privileged, was

received at the session of May 10, 1643. Under such circumstances, Massachusetts passed the ensuing order in 1652. "On perusal of our Charter, it was this day voted by the whole Court, that the extent of the line is to be from the northernmost part of y^e^ River Merrimacke and three miles more North, where it is to be found, be it an hundred miles more or less from the sea, and thence vppon a straight line east and west to each sea, and this to be the true interpretation of the terms of the lymitte Northward, granted in the Patent." Subsequent to this action, they empowered two commissioners to run these limits with assistance of two surveyors. The report of this survey is as follows. "At Aquedahtan, the name of the head of Merrimack, where it issues out of the Lake called Winnapuscakit, vppon the first day of August, 1652, wee observed and by observation found, that the lattitude of the place was 43°, 40′, 12″, besides those minutes which are to be allowed for three miles more North, which run into the Lake." This took place while the regal government of England was suspended, while there was no probability that Parliament would allow the patent of Mason, which was of doubtful authority, and while our colonists were clearing themselves, as much as they could safely, from subjection to the mother country. It was done, also, when the population of New Hampshire were anxious to remain under the jurisdiction of Massachusetts, as a security against misrule among themselves, and inroads from expected foes without. As soon, however, as Charles II. had ascended the throne, and began to show his dislike of the Bay Colony for their anti-royal sentiments and practices, Mr. Mason renewed his suit. A decision was made in his favor 1675, when New England were exerting their greatest energies to escape the utter extermination, plotted against them by the natives, under the guidance of Philip. Edward Randolph, a kinsman of the claimant, and ever ready to visit our shores with unwelcome messages, came over the next year. He went to New Hampshire and published the wishes of Mr. Mason to the people there. Some, as in all such emergencies, were forward to denounce Massachusetts, and make capital of the change for the promotion of their own interests. But the far greater portion regarded his tidings with no emotions of joy.

The inhabitants of Dover "protested against the claim of Mason; declared that they had bona fide purchased their lands of the Indians; recognized their subjection to the government of Massachusetts, under whom they had lived long and happily, and by whom they were now assisted in defending their estates and families against the savage enemy." They petitioned the King that they might remain unmolested. Portsmouth responded in similar thoughts, and sought for like relief from his majesty. Still the political foes of Massachusetts, whose intrigues were favored by the King, succeeded with him in council, so that he ordered New Hampshire to become a Colony in 1680. Even then the principal inhabitants there, knowing that such a change was to compass other ends, than their benefit, reluctantly withdrew from the care of this Commonwealth.

Such an alteration trenched of course upon the previous limits of the latter Colony, by withdrawing from them the following Towns. The dates, suffixed to the towns, denote their incorporation; italics express their Indian names; and Roman letters their former English names.

PORTSMOUTH, 1633. *Piscataquack.* Strawberry Bank. — Settled under David Thompson, 1623, patronized by Sir Ferdinando Gorges and Capt. John Mason and others. The first house was built at Little Harbor, called Mason Hall. It was incorporated by a charter of 1633.

DOVER, Sept. 8, 1642. *Cochecho,* and *Winichahanat.* Hilton's Point, Northam.—Settled under Edward and William Hilton, 1623, by order of an association in England, denominated the "Company of Laconia." The proprietors of Dover and Portsmouth assigned their jurisdiction over these places to Massachusetts, June 14, 1641.

EXETER, May 10, 1643. *Swamscot,* (Falls).—Settled 1638, by Rev. John Wheelwright and others, exiled from Massachusetts for professing the antinomian principles of Anne Hutchinson.

HAMPTON, Sept. 4, 1639. *Winnacunet* or *Winicowett.*—By order of Massachusetts a house was erected here, as a sign of possession, 1636, by Nicholas Easton, commonly called the "Bound house." It was settled in 1638.

OYSTER RIVER, May 17, 1675.—Part of Dover. It is now Durham. Its inhabitants petitioned to be a town in 1669.

GREAT ISLAND,[1] Oct. 15, 1679.—Part of Portsmouth. It is now New Castle.

[1] These six Towns, except Portsmouth, were incorporated by Massachusetts.

When New Hampshire thus became a separate jurisdiction, Oyster River appears to have been again considered as a part of Dover, and Great Island again as part of Portsmouth. In addition, Massachusetts, October 16, 1672, granted Portsmouth a village, about Dover bounds, which seems to have been Newington. While Charles II. allowed Mason's claim to New Hampshire, he also allowed his claim to the territory which was between Merrimack river and Naumkeag river in Salem, and called Mariana.

A large tract of land, subsequently assigned to New Hampshire, was sold by Wanalanset, chief sachem on the Merrimack river. This was done November 5, 1685. The purchasers of him were Joseph Dudley, Samuel Shrimpton and Richard Wharton. The tract, so bought, embraced not less than six miles east and six miles west of the Merrimack river, and in length, from Souhegan river on the one side, and Brenton's farm or Littleton on the other, up to the south end of Winnepisiogee Lake. A reservation of three miles square, laid out by order of Massachusetts for certain Indians, was made. The title so acquired was for a company of twenty proprietors, who were to hold equal shares. For this purpose they obtained of Robert T. Mason, April 15, 1686, a relinquishment of the claim he made to it, and entered into a mutual contract, May 12, 1686, for the regulation of the whole concern. This was denominated the million acre purchase.

After protracted consideration in the General Court of Massachusetts, the Council agree, June 14, 1728, that the vote of the House, relative to townships in New Hampshire, Dec. 13, 1727, should be carried into effect. The vote was, that for the security of the inhabitants, and to lessen the charges of defence in war, Committees lay out townships, each of six miles square, in a straight line from the north-east corner of Northfield, to the north-west corner of Dunstable, ten miles to the northward of said line, and five miles to the southward of it, on both sides of Merrimack river, three miles east of said river, and six miles west of it, from the north part of Dunstable, to the south part of Concord. The report of a committee to the Legislature of Massachusetts was accepted January 15, 1736. It proposed, as means of defence and protection, that

a line of towns be laid out from the north-west corner of Rumford or Concord, to the Great Falls of Connecticut river, and from these falls, on the east of said river, to Arlington, and, between these falls and the equivalent land on the west side of this river, one or two towns.

For the further prosecution of their object, demanded by the necessity of the times, the Legislature, on Wednesday, Feb. 2, 1737, passed the ensuing order:—"In the House of Representatives. Whereas several Townships, heretofore granted, are now settling, and many inhabitants are actually got on Asheuelot River, and on a Township granted to Josiah Willard, Esq. and others, lying on or near Connecticut River, and also other people are settled on several Townships, on or near Merrimac River, which have not as yet been laid to or declared in what County they lye, and it being necessary that those people know in what County they be, in order to have their title recorded, the King's peace preserved, and common justice done therin, as other his Majesty's subjects within this Province; wherefore, Voted that the said Township, granted to Josiah Willard, commonly called Arlington, the two Townships on Asheuelot River, the Township granted to Sylvester and Company, the several Townships to the Westward of Connecticut River, the four Townships on the East side and adjoining to Connecticut River, and also number three, four, eight and nine in the line of Towns, and the Lands lying and being within the same, shall and hereby are declared to lie within and be accounted part of the County of Hampshire, and that the several Townships following, the Narragansett Towns, called number three and five, the Canada Towns, granted to Capt. King and Company, the Township granted to Capt. Rayment and Company, the Township granted to the late Capt. William Tyng and Company, that granted to John Simpson and others, that granted to the Inhabitants of Ipswich, the Township granted to Capt. Gorham and Company, Canada soldiers, the Township granted to the late Capt. John Lovewell and soldiers at Suncook, the Township granted to Mr. John Coffin and others, and number one, two, five, six and seven in the line of Towns, shall be and hereby are declared part of and

belonging to the County of Middlesex, together with the lands and farms, lying within and adjoining to any or either of the said Townships, and that the Canada Township[1] granted to Capt. Withington and Company, and the Township granted to Capt. Tilton and Company, that were in the Canada Expedition, 1690, with the lands between these Townships and others, belonging to Worcester County, shall be and hereby are declared to belong to the County of Worcester, and be accounted as part thereof for the future.

In Council Read and Concurred.

Consented to,

J. Belcher."

The arrangement, so made, was soon interrupted. The countenance which had been given, at the Court of St. James, to Mason's claim, opened the way for a fuller questioning of Massachusetts territory on Merrimack river. John Ringe, agent for New Hampshire, while in England, made the following statements. That Massachusetts, in the reign of Queen Anne, taxed the people of his Colony, who resided five miles north of the Merrimack, and, in 1719, claimed all land for three miles on the same side of this river, from the mouth thereof to its head, which they called Winnipisiogee Lake; and, in 1731, declined to relinquish jurisdiction over the townships that they had granted, which made their bounds eleven miles and three quarters north of the said river. The plea made on these grounds, by Commissioners before the King in Council, with his own dislike for the political policy of the Bay Legislature, led him to decide, April 9th, 1740, far more favorably to New Hampshire, than they had even expected. This decision was, that "the Northern boundary of the Province of Massachusetts, bee a similar curve, pursuing the course of Merrimack River at three miles distance on the north side thereof, begining at the Atlantic Ocean, and a straight line from thence due west,

[1] The townships granted to Captains Withington and Tilton are in Massachusetts, the former being Ashburnham, and the latter Winchendon. Note. Concord or Rumford, in N. H., was taxed in Essex County, 1730.

untill it meets with His Majesties' other governments." By such a determination, expressly contrary to the plainest language of our first charter, the ensuing towns, which had been granted by our Commonwealth, were assigned to New Hampshire. The subsequent marks, prefixed to the dates after these towns, have the following signification, namely: – to be laid out; * granted; † plat accepted; ‡ settled. No mark, so placed, indicates incorporation. The Indian names of towns are printed in italics, and their former English names in Roman letters. New Style is used as to the years.

AMHERST, †Dec. 18, 1728. *Souhegan*, (West). Salem Narraganset No. 3.—Granted for service in the Narraganset Expedition of 1675, and confirmed 1728.

BEDFORD, †Feb. 26, 1734. *Souhegan*, (East). Narraganset No. 5.—Granted to Benjamin Smith and others, June, 1732, for service in the Narraganset Expedition of 1675. Settled about 1737.

BOSCAWEN, *Dec. 8, 1732. *Contoocook*.—Granted to John Coffin and others.

BOW, †Feb. 1, 1737. Dantzick.—Granted for service in Canada Expedition of 1690.

CHARLESTOWN, †Feb. 27, 1734. No. 4.—Took its name from the first one of Sir Charles Knowles, who presented a sword to Capt. Phinehas Stevens, for his brave defence of its fort in 1747.

CHESTERFIELD, †Jan. 15, 1736. No. 1.

CONCORD, *Jan. 17, 1726. *Pennicook*. Rumford.—Granted to Salem, 1663. Irish settlers were here, and claimed Pennicook by right of grant, March 22, 1724. Purchased of Massachusetts in 1725. Settled about 1727. Incorporated March 4, 1734.

DUNBARTON, and part of Wear, †March 20, 1736. Beverly Canada, or Hale's Town, Stark's Town.—Granted for service in Canada Expedition of 1690.

DUNSTABLE, *Oct. 15, 1673.—Settled about 1672.

FRANCESTOWN, †July 18, 1740.—Granted to Joseph Green, Isaac Walker, and others, for lands in Stockbridge. Acceptance of plat not signed by the Governor.

GOFFESTOWN, †Feb. 26, 1734. Narraganset No. 4, Amoskeag Falls Township.—Granted for service in Narraganset Expedition of 1675. A committee of its proprietors dated a notice for their meeting, at Dighton, in 1736.

HENNIKER, –Jan. 15, 1736. No. 6, Todd's Town.—Granted, 1735, to John Whitman and others.

HILLSBOROUGH, –Jan. 15, 1736. No. 7.—Granted to people of Plymouth, who sold it to John Hill and others.

HINSDALE,[1] †Dec. 1, 1736. Fort Dummer, Bridgman's Fort.—Settled before 1683. It was part of Northfield. Resettled 1739.

HOLLIS, ‡1731. *Nisitisit.*—West Parish of Dunstable. Peter Powers, born at Littleton, Ms. and his wife Anna Keyes, born at Chelmsford, and their two children, settled at Hollis, Jan. 1731.

HOPKINTON, –Jan. 15, 1736. No. 5, New Hopkinton.

KEENE, †June 21, 1734. (Upper) *Ashuelot.*—Ordered to be laid out June 24, 1731.

LEMPSTER, –Jan. 15, 1736. No. 9, Dupplin.—Granted to Samuel Lyscom and others.

LITCHFIELD, July 4, 1734. *Natticott.* Brenton's Farms.—Granted about 1656. Regranted July 9, 1729.

LONDONDERRY, ‡1719. Nutfield.—Settlers warned away by Massachusetts, Dec. 1, 1720.

LYNDEBOROUGH, †June 17, 1736. Salem Canada.—Granted to Samuel King and others, for service in Canada Expedition of 1690.

MERRIMACK, ‡June 6, 1733.—Part of Dunstable and Bedford.

NEW BOSTON, †March 20, 1736. *Piscataquog.* Lane's Town.—Granted to Andrew Lane, John Simpson, and others. Had 60 houses, and a meeting house, etc. 1740.

NEW IPSWICH, *Jan. 15, 1736. Ipswich Canada.—Granted for service in Canada Expedition of 1690 to John Wainwright and others. Plat accepted March 20, 1736.

NOTTINGHAM, ‡1710.—Part of Dunstable. Incorporated Jan. 16, 1733.

PEMBROKE, *Aug. 6, 1728. *Suncook.* Lovewell's Town.—Granted to men for service under Capt. Jno. Lovewell, at Pigwacket fight.

PETERBOROUGH, †June 16, 1738.—Granted to Samuel Harwood and others, for service in Canada Expedition of 1690.

RICHMOND, †July 6, 1736. Sylvester's Canada.—Granted for service in Canada Expedition, 1690.

RINDGE, *Feb. 3, 1737. Rowley Canada.—Granted to John Tyler, Joseph Pike, and others, for service in Canada Expedition of 1690. Plan of it laid before General Court, Jan. 23, 1739. Appropriation made for a meeting-house, 1743.

SALISBURY, *Feb. 3, 1737. Baker's Town, and Steven's Town.—Granted for service in Canada Expedition of 1690, under Captains John March, Stephen Greenleaf, and Philip Nelson. Plat confirmed Jan. 2, 1740.

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[1] Township, above Northfield, was granted to John Pynchon and others, June 18, 1685. His petition for it says that he proposed the request to prevent "y^e^ incroachments of y^e^ French vpon vs on Connecticut River, above Sqvakeag, who vndoubtedly, according to what intelligence I have met with, are designing to possess y^t^ place at Coassit."

SWANZEY, †Feb. 21, 1734. (Lower) *Ashuelot.*—Ordered to be laid out June 24, 1731.

TYNG'S TOWN, †May 1, 1736. "Old Harry Town."—East of Bow and Goffestown. Granted in 1735 for service under Capt. Wm. Tyng in 1703, by "pursuing the Indian enemy into their own country on snow shoes, the first attempt of that kind." Soon settled after 1736.

WALPOLE, –Jan. 15, 1736. No. 2, Great Fall, Bellows Town.—Granted to John Flint and others, Nov. 1736. Marked on a map No. 2, but called No. 3 in a petition of its proprietors.

WARNER, *1735. New Amesbury.

WASHINGTON, –Jan. 15, 1736. New Concord, Camden.

WESTMORELAND, –Jan. 15, 1736. No. 1, Great Meadow.

WINCHESTER, †June 21, 1733. Arlington, to its incorporation.—Granted to Josiah Willard and others. Incorporated June 20, 1739.

Besides these towns, Massachusetts lost by the decision in favor of New Hampshire, Guildford, granted for service under Capt. Samuel Gallop in Canada Expedition of 1690, and its plat accepted Feb. 3, 1737, and other towns subsequently of Vermont; Groton Grant, or equivalent of 10,800 acres for what was included by Littleton, Major Willard and Reed's Farms, and for loss in Indian wars, granted April, 1735, and confirmed June 15, 1736; portions of Salisbury, Amesbury, Haverhill, Methuen, Townsend, Ashburnham, Bernardston, Colerain, Conway, and other territory.

VERMONT.

Though Massachusetts lost by royal decision the parts of New Hampshire already specified, yet they regarded it as unjust, and were disposed, on any favorable occasion, to renew their claim, not only to such places, but also to the country west of Connecticut river, afterwards called Vermont. A movement of this sort was made by Massachusetts and New York, and New Hampshire did the same, as to the territory so located beyond the said river. But these several demands for jurisdiction over Vermont, were negatived, by compliance of that State with resolves of Congress, relative to their boundaries, in 1781 and 1782, though not fully settled till their admission into the Union in 1791.

RHODE ISLAND.

By the decision of Commissioners,[1] sanctioned by the King in Council, 1746, Rhode Island gained from Massachusetts the following territory, which belonged to the latter province after Plymouth came under their jurisdiction.

In reference to this matter, Hutchinson's History has the subsequent remarks. "Mount Hope, with several townships, and parts of townships, always reputed part of the colony of New Plymouth, by a new line, never until then conceived by any person whatsoever, was, in the year 1741, by Commissioners from New York, etc. determined to be within the bounds of Rhode Island charter, and this determination was afterwards confirmed by his late Majesty in Council."

BRISTOL, Sept. 14, 1680. *Kekimuet.* Mount Hope Neck.—Its incorporation accounted from the date of its sale by Plymouth Colony to John Walley and others, for £1,100. It included the neck and adjacent islands. According to the deed of its sale, the price was as just specified. But the 5th edition of New England's Memorial, p. 469, and other authorities, say, that the sum paid for it was £300. This mistake seems to have been made from a vote of Plymouth General Court, Sept. 28, 1680, that £300 of the money for Mt. Hope, be distributed among their several towns.

LITTLE COMPTON, June 6, 1682. *Saconet.*—Settled 1674.

TIVERTON, June 6, 1694. *Pocasset* and *Puncateese.*—Placed by order of Plymouth Colony, July, 1683, under the "constablewick" of Little Compton, and was put under that of Tiverton, June 6, 1710.

Also Attleborough Gore, or Cumberland, part of Swanzey and Barrington, which constitute Warren, were alike assigned at the same time. The inhabitants of these places continued to be taxed after this change, by Massachusetts, who ineffectually endeavored to reclaim them, in 1779. Warwick, or

[1] An incident of this trial was written by Mr. Robinson, clerk for the occasion, in Hubbard's "Troubles with the Indians," a volume formerly owned by the Rev. Thomas Prince, and deposited in Massachusetts Historical Society's Library. An extract from this record is as follows. "This Book was presented by y^e^ agents of y^e^ Massachusetts Bay and offered to read some passages out of s^d^ Book, as evidence, to which the Agents of the Colony of Rhode Island objected, and was rejected by the Court as improper and insufficient evidence."

Shawomet or Mishawomett, settled by Gorton and his followers, and claimed by Connecticut, Plymouth, Rhode Island, and Massachusetts, was assigned to the last Colony by Commissioners of the United Colonies, Sept. 5, 1644. Still, the question on this assignment was not settled till 1664, when three of the commissioners, sent over by Charles II. formed it into a separate province by name of the King's Country. Thence Massachusetts exercised no further authority, though before short and occasional, over Warwick. Pawtucket or Patuxit came under the jurisdiction of Massachusetts, Sept. 8, 1642, and submitted to Rhode Island, Oct. 22, 1658.

CONNECTICUT.

After protracted discussions, Connecticut, as an equivalent for Suffield and Enfield, which then included Somers and Woodstock, received in 1713, of Massachusetts, territory to the amount of 107,793 acres. This land was sold by Connecticut, though they did not refuse to allow these same towns to come under their jurisdiction. For this purpose, such towns perceiving the taxes of Connecticut to be less than those of Massachusetts at that period, and being in arrears to the latter province, made proposals to the former province in 1747, which were afterwards, though not immediately, accepted. William Murray, Earl of Mansfield, gave his opinion, that such proposals should not have been complied with by Connecticut. Still, Massachusetts taxed these towns till 1779, as an indication of claim to them.

SUFFIELD, May 27, 1674. Southfield.—Allowed to be a Plantation Oct., 1670. Settled 1671.

ENFIELD, May 16, 1688. Fresh Water Brook.—Part of Springfield. Granted to be a Township, May 18, 1683.

WOODSTOCK, March 15, 1690. New Roxbury.—Granted to inhabitants of Roxbury, Oct., 1683. Permitted to be a Plantation Jan. 31, 1685. Judge Sewall wrote the ensuing extract in his MS. diary. "1690, March 18, I gave New Roxbury the name of Woodstock, because of its neafness to Oxford, for the sake of Queen Elizabeth, and the notable meetings that have been held at the place, bearing that name in England."

SOMERS, July 4, 1734.—East Precinct of Enfield.

In addition to these, Southertown or Stonington, was an-

ciently part of Massachusetts. This place was supposed to be included in a grant to them by the Earl of Warwick and Council for British America, December 10, 1643, and was settled by persons who went thither under John Winthrop, Jr., in 1646. It was called Mistick and Pockutuck. It was assigned to Connecticut by Commissioners of the United Colonies, July 26, 1647. This order being revoked, Southertown petitioned to Massachusetts, that they might be a township, which was granted October 25, 1658, and they were united with Suffolk county. They continued to sustain this relation, till Connecticut obtained a Royal Charter in 1662.

NEW YORK.

The difficulties commonly attendant on clashing opinions about the boundaries of adjoining States, were far from being unknown to New York and Massachusetts. The latter believed that they were entitled, by their charter, to extend jurisdiction, as this instrument says, even to the South sea. The former were equally sincere in the belief, that their charter excluded New England from an approach even near to the Hudson. With such divers views, no wonder that counteraction took place between these two colonies. Massachusetts, having, in 1659, granted a trading establishment to be located two thirds of the way from Springfield, towards Awrania or Albany, ordered, the year ensuing, that their south line should be computed and continued to 40 miles on the south-west of Hudson river. During the year first named, the Dutch governor denied that Massachusetts had any right on the same river near Awrania. Still Massachusetts, as a further expression of their claims, granted, in 1672, ten miles square on the Hudson river for a trading plantation to John Paine and others. Joseph Dwight wrote to Massachusetts Legislature, March 25, 1753, that the settlers west of Stockbridge and Sheffield, while looking to them for protection, were much annoyed by Dutch patentees, who claimed their farms; and, that it would be well to annex such settlers to Hampshire county, and that Albany county, in New York, extended no farther than twelve miles from Hudson river. The report of a Committee, on the contents of Mr. Dwight's letter, proposed "that all lands not belonging to any particular coun-

ty," that is, reaching to within twelve miles of the Hudson, "and lying to the westward of Connecticut river, and from said river to the utmost western bounds of the province be annexed to the covnty of Hampshire, and that a bill be brought in accordingly." This was confirmed by the several branches of Government. An order was passed by our General Court, June 19, 1753, to sell lands west of Sheffield and Stockbridge. It provided, that persons, who had made improvements of such territory without leave of the province, should have the first offer of the places they occupied. Commissioners were appointed, Jan. 11, 1754, to give quit claims for these lands and others further north. With the premises of misunderstanding so laid, there were several proposals for an adjustment, which proved ineffectual. At length, border feuds arose in consequence of lands' being occupied by settlers from Massachusetts. By 1757, several violent assaults were made by the immediate parties, which resulted in the loss of property and a number of lives. In 1767, Massachusetts instructed their Commissioners to argue for the extension of their limits to within twelve miles of the Hudson, but, if unsuccessful, to comply with orders, sent over by the Lords of Trade and Plantations, and so let New York have their east boundary twenty miles this side of the same river. The last of these proposals was agreed on by both Governments in 1773, and subsequently revised and mainly confirmed in 1786. By this compromise, Massachusetts relinquished her claim to Livingston, Nobletown now Hillsdale, purchased by its settlers of this province in 1755, Canaan bought of Indians 1758, and then its proprietors applied to our Legislature to confirm such a purchase, and Stephenstown, with other territory. In the same year of 1786, December 16, Massachusetts settled their controversy with New York about their limits west of Hudson river. They were allowed by New York the preemptive right to about five millions of acres now within the latter State, and sold to Nathaniel Gorham and Oliver Phelps, April 1, 1788, besides what they had previously ceded to the United States.

Opinion of Massachusetts as to their lost Territory, etc.

The manner in which Massachusetts believed themselves to have been pressed on all sides, with regard to their territory, is expressed in the subsequent resolve of November 27, 1779. "Resolved, that this State has a clear and indubitable right to all lands comprehended within a line on the north, extending from the Atlantic Ocean three miles north of the river Merrimack, and every part thereof; west to the South Sea and the limits and bounds established by Charter on the south and west, notwithstanding any settlement by the King and Council of Britain 1739, fraudulently obtained and unjustly made, abridging said limits with respect to this State, and adjudging part of the territory therein contained, to the State of New Hampshire. And also that this State hath a clear right to all lands, contained within the established and known limits of the old colony of Plymouth and province of Maine. Resolved, that a committee be appointed by the Court immediately to prepare and report the claim of this State to all lands and rights of jurisdiction to which they are entitled by charter, although now claimed by the State of New York or New Hampshire. And also Resolved, that the President of the Council be and hereby is directed to sign the letter, directed to the President of the Congress and to Thomas Chittenden, Esq., in the name and behalf of the General Assembly, and cause them to be forwarded immediately." The letter here referred to, was written on the same day of the preceding resolves. An extract from it reads as follows:

"They have ever been dissatisfied with a decision of the King of Great Britain in the year 1739, upon a controversy, which had subsisted between the provinces of New Hampshire and the Massachusetts Bay, respecting the said claim; conceiving that decision to have been grounded upon misrepresentation and injustice. But it was not thought expedient or safe for them to move for a revision of this matter, while the British administration evidently discovered a determination and did actually attempt to abridge the people of the Massachusetts not only of their territorial rights and jurisdiction, but the most valuable liberties of British subjects. This was notoriously

the case for many years before the breaking out of hostilities in 1775."

But, notwithstanding this strong appeal, so critical was the situation of the whole country in their war with England, and so great the peril of disunion by interference with questions between individual States, the General Government appear to have declined compliance with the wish of Massachusetts respecting their boundaries as already defined.

With regard to the preceding complaint of our legislative authorities, it was undoubtedly true. In a few years after the settlement of this Commonwealth, the Crown party in England procured the nullification of their charter, and the designation of rulers over them, whose views agreed with their own, because the institutions of our fathers tended to promote the spirit and practice of freedom. Naught but the interposing hand of Providence in the civil commotions of the mother country, then saved our ancestors from the bitter portion thus intended for them, nor did such opposition cease so long as they were under the British sceptre. The advocates for regal prerogative, looking on Massachusetts as antagonists to their policy in church and state, gave an open ear to the reiterated charges that they were too strong, and disposed to oppress their weaker neighbors. Hence, surrounded by such influences, so unfavorable to an impartial view, with little else to counteract them, whenever the King and his Council sat in judgment on the territorial questions of New England, they were inclined to decide against this Commonwealth, and in favor of their opponents. Even at this late day, and on our own shores, there remains a spice of similar but unmerited complaint. When the Colonial or Provincial jurisdiction of Massachusetts over various places which entreated to come under them and which would have suffered severely, had their petitions been rejected—is spoken of—an appeal is occasionally made to the levelling passions, that the old Bay State, for such costly kindness, were too much inclined to crowd upon smaller communities. In this there is not only misrepresentation, but, also, if uttered by residents of the settlements so defended, in view of the real facts—an ungrateful wrong.

Mode of computing the Incorporation of Towns.

Some towns, which began under the first charter, have long been accounted as incorporated from the date of their settlement, as Plymouth; others, from the date when they received their English names from General Court, as Ipswich; others from the time of their being called towns or districts, as Topsfield. Towns, commencing under the second charter and State Constitution, have had their incorporation calculated from the time when it was finally enacted, that each of them, instead of having the privileges of a village or precinct or district or plantation or township, should enjoy those of a town.

Townships for Military Services.

Among the grants of townships by Massachusetts, those of the Narraganset and Canada classes were accompanied with interesting associations. Concerning the former, several facts may be worth recital. On July 1, 1727, Samuel Chandler and Jacob Wright and many others, soldiers or lawful representatives of such as were in the Narraganset Expedition of 1675, petitioned for land. They represented, that, in 1686, two townships were granted them in the Nipmug Country, which were not settled. They desired that a like grant might be renewed, which was done the following year, though not in the same location.—Thomas Hunt and others petitioned General Court, February 17, 1731, that, as the preceding grant was insufficient for all the Narraganset claimants, they may have some additional townships. The Legislature ordered that one township should be allowed for every 120 of such individuals. The House sent a message to the Council, January 19, 1732, on this subject. It was as follows. "Proclamation was made to them, when mustered on Dedham Plain, whence they began their march,[1] that if they played the man, took the fort, and drove the enemy out of the Narraganset country, which was their great seat, they should have a gratuity in land besides their wages." Such a victory was achieved. "And as the condition has been performed, certainly the promise, in all equity and justice ought to be fulfilled. And if we

[1] Rev. Peter Hobart's diary gives the date of this marching from Dedham, Dec. 9, 1675.

consider the difficulties these brave men went through in storming the fort in the depth of winter, and the pinching wants they afterwards underwent in pursuing the Indians that escaped, through a hideous wilderness, famously known throughout New England to this day, by the name of the *hungry march*, and if we further consider, that, until this brave though small army thus played the man, the whole country was filled with distress and fear, and we trembled in this capital, Boston itself, and that to the goodness of God to this army, we owe our fathers' and our own safety and estates,"—they ought to have their claim.

The list of Narraganset claimants, April 26, 1733, were 840, who had five townships allowed them, besides two previously assigned to them. As much difficulty arose from the claims made by different heirs of the same deceased soldier, General Court adopted the ensuing rule. "The eldest male heir, if such there might be, otherwise the eldest female, if they pleased, should hold the land by paying to the other descendants or heirs such proportionable parts of ten pounds (which was judged to be the value of a right or single share) as such descendants would be entitled to, provided the said land had descended according to a law of the province for the settlement of intestate estates." After many meetings of committees, appointed by the grantees, the latter convened on Boston Common, and formed themselves into seven associations, each having the specified number of 120 for a single township. Every association chose three agents, all of whom met at Luke Verdey's, the Royal Exchange in King street, Boston, Oct. 17, 1733, and assigned the respective townships. These were located in what subsequently fell to New Hampshire, in Massachusetts and Maine.

Respecting Canada townships. These began to be applied for by soldiers in the Canada Expedition of 1690, or their descendants, in 1735. In a few years there were nine Plantations laid out for such persons, on the frontiers of the province as it then was. A few others of this class were afterwards granted. Besides the Narraganset and Canada townships, several others were allowed for military service. According to a general rule of our Legislature in making such grants, it was required that

each of these townships should reserve one lot for the first minister, another for the ministry, and a third for the schools. It was further required, that every township, consisting of six miles squares, should have, at least, sixty families, and a learned, orthodox minister within seven years.

Regulation as to Districts.

Hutchinson states, that in 1757, "by the King's instructions to the Governor, he is strictly charged to consent to no act for making a new town, unless by a clause in it, there should be a restraint of this power of sending Representatives; and Danvers, a few years before, when it had been separated from Salem, was made a district and not a town, because districts had not this power." Such a veto appears to have been interposed by His Majesty, to prevent the increase of opposition to his power in the popular branch of the Legislature, filled with Representatives from the towns which were generally against his policy.

In an act for the regulation of towns, March 23, 1786, is the following section, "And be it further enacted, That all places incorporated by the name of Districts before the first day of January, one thousand seven hundred and seventy-seven, are hereby declared to be Towns, to every intent and purpose whatever, and places incorporated by the name of Districts since the same first day of January, one thousand seven hundred and seventy seven, or such places as may hereafter be incorporated by the name of District, are and shall hereafter be entitled to all the privileges, and vested with all the powers in this Act expressed, as amply to every intent and purpose as they could have been if expressly named herein." Not aware of this clause, persons have repeatedly asked, when were such and such places incorporated as towns, because there are only regular charters for them as districts, and none for them as towns.

The subsequent *marks of abbreviation, etc.*, preceding the account of towns under the head of New Hampshire, are repeated here with the signs of change and uncertainty, as applicable to the following tables. These marks prefixed to dates after towns, signify * granted, † plat accepted, ‡ settled, + change of original name, × uncertain as to the day of the

month. The absence of any sign denotes the real date of incorporation, except otherwise stated under Remarks. When *d* is subjoined to certain towns, it signifies that they were incorporated as districts at the dates suffixed to them. The Indian names of towns are printed in italics, and their former English names in Roman letters. The new style is used in relation to years only.

MASSACHUSETTS COUNTIES.

Before Massachusetts was nominally divided into Counties, in 1643, it appears to have had such divisions designated by the term Regiments. Under the date of October 7, 1641, in General Court Records, is the subsequent passage. "The proposition of choosing deputies for a yeare, and transacting and preparing all things for the General Court amongst the three Regiments, is to be carryed by the deputies to the freeman of every towne and their answer returned to the next session of this Court." Winthrop's Journal of May 6, 1639, says "two Regiments in the Bay mustered at Boston." Evidently the phrase "in the Bay," then excluded soldiers who belonged to what was afterwards called Essex county. Hence, Regiments, at these dates, denoted an equal number of general and territorial divisions in the colony.

SUFFOLK COUNTY.

Incorporated May 10, 1643. Divided March 26, 1793.

BOSTON, †Sept. 7, 1630. *Shawmut.* Trimountain.—Occupied by William Blackstone about 1624, who probably came over with Robert Gorges the year before. Incorporated as a city, Feb. 23, 1822.

CHELSEA, Jan. 10, 1739. *Winisimet.* Rumney Marsh, Pullin Point. —It probably began to be settled by this Capt. Gorges in 1623, whose Province included Chelsea. It was part of Boston.

ESSEX COUNTY.

Incorporated May 10, 1643.

SALEM, June 29, 1629. *Naumkeag.*—Reputed as incorporated from the arrival of Mr. Higginson. Settled 1626. Made Shire Town Nov. 9, 1644. Incorporated as a city, March 23, 1836. As the incorporation of Salem has been long set the 24th of June, 1629, the date stated by Cotton Mather, as the one of Mr. Higginson's arrival,—but it being in fact the 29th, it was thought proper to use the last date.

IPSWICH, +Aug. 5, 1634. *Agawam.*—Seems to have been occupied by William Jeffrey as early as 1628. Ordered to be settled Jan. 17, 1633, and was before the 1st of April next. Named for Ipswich in England. Winthrop's MS. says that Ipswich had its name changed the 4th of August.

NEWBURY, *May 6, 1635. *Qassacumcou.*—Settled 1633. General Court Records has it, Wessacumcou and Winthrop's Journal, Quascacunquen.

LYNN, +×Nov. 2, 1637. *Saugust.*—Granted, at session of the Legislature, Sept. 4, 1639, an enlargement of four miles square at the head of their bounds. Settled 1629. Named for Lynn Regis in England, a Town whence Mr. Whiting, one of the ministers, came.

GLOUCESTER, *May 22, 1639. *Wingaersheek.* Tragabigzanda, Cape Ann.—First settled in 1624. Granted to Morrice Tomson and Company at the date prefixed to the Town. Named Cape Ann by Prince Charles, out of respect for his mother. Called Gloucester in the session of May 18, 1642.

ROWLEY, Sept. 4, 1639. Rogers's Plantation.—Settled 1638, being parts of Ipswich and Newbury. Named for the place where Mr. Rogers was settled, while in England.

SALISBURY, Sept. 4, 1639. Colchester.—Church formed here 1638. As John Tufton of Boston was about to try for the recovery of his ancestors' title to New Hampshire, Massachusetts treated with him, 1738, for the "lands in Salisbury, Amesbury, Haverhill, Methuen and Dracut, which the line would cut off." Accordingly, he gave them a quit claim of 23,675 acres, for £500 currency.

HAVERHILL, ×May 10, 1643. *Pentucket.* Ward's Plantation.—Settled 1640. Said to be named for the native place of Mr. Ward, the first minister. Haverhill has been described as incorporated in 1645; but it was changed from its Indian name, and called a Town of Norfolk County, subsequently dissolved, at a session of General Court, which began May 10, 1643. All this was then equivalent to an incorporation.

WENHAM, ×May 10, 1643. Enon.—Part of Salem. Settled about 1638.

ANDOVER, ×May 10, 1643. *Cochichawick.*—Settled 1643. Andover, at the date succeeding it, was made a Town of Essex County, and must then have been considered as incorporated, though still retaining its Indian name, and generally accounted as incorporated May 6, 1646, when Cutshamache confirmed the previous sale of it to Mr. Woodbridge.

MANCHESTER, ×May 14, 1645. Jeffrey's Creek.—Part of Salem. Probably settled by William Jeffrey as early as 1628. Called Manchester in July of 1645, which should have been its accounted date of incorporation.

MARBLEHEAD, ×May 2, 1649. Probably *Mashabequash.* Marble Harbor.—Part of Salem.

TOPSFIELD, Oct. 18, 1650. *Shewesnemeady*. New Meadows.—Granted to inhabitants of Salem and Ipswich at session of Nov. 5, 1639. Settled about this time.

AMESBURY, †April 29, 1668. Salisbury New Town.—Part of Salisbury. Petitioned to be a distinct town at session of May 19, 1658. Name changed not before May of 1668. Originally spelt Almsbury.

BEVERLY, ×Oct. 14, 1668. Bass River.—Part of Salem. Settled about 1628.

BRADFORD, 1675. Merrimack.—Part of Rowley. Settled 1649. Its incorporation is not on the General Court Records.

BOXFORD, Aug. 12, 1685. Rowley Village.—Part of Rowley.

METHUEN, Dec. 8, 1725.—Part of Haverhill and adjacent lands.

MIDDLETON, June 20, 1728. Will's Hill.—Part of Salem, Topsfield, Boxford and Andover.

DANVERS, June 16, 1757.—North Danvers was called Salem Village till its incorporation. Settled as early as 1633. Village and middle Parishes of Salem, made a District January 28, 1752. Named after the patron of Lt. Governor Phips.

NEWBURYPORT, Jan. 28, 1764.—Part of Newbury.

LYNNFIELD,*d* July 3, 1782. Lynn End, North Parish of Lynn.—Incorporated as a Town Feb. 28, 1814.

HAMILTON, June 21, 1793. Ipswich Hamlet.—Part of Ipswich.

SAUGUS, Feb. 17, 1815. *Saugust*.—Second Parish of Lynn. Church gathered here in 1736.

WEST NEWBURY, Feb. 18, 1819. Parsons, to June 14, 1820.—Part of Newbury. First settlement of the ministry here, 1698.

ESSEX, Feb. 15, 1819. *Chebacco* or *Chobocco*. Second Parish in Ipswich.

GEORGETOWN, April 21, 1838. New Rowley. Part of Rowley. Settled about 1669.

ROCKPORT, Feb. 27, 1840. Sandy Bay.—Part of Gloucester.

MIDDLESEX COUNTY.[1]

Incorporated May 10, 1643.

CHARLESTOWN, †June 24, 1629. *Mishawum*.—Probably began to be settled in 1623. A company from Naumkeag settled there Sept. 1628. Originally spelt Cherto and Charleton.

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[1] A petition was presented, June 19, 1735, to General Court, that Chelmsford, Billerica, Groton, Dunstable, Littleton, Westford, Dracut, Nottingham, Townshend, Lunenburg, Harvard, Tewksbury and Litchfield, in Middlesex and Worcester Counties, might be made a new County. The Court ordered notice of this petition to be given to each of the Towns concerned, but nothing more was effectually done.

WATERTOWN, +Sept. 7, 1630. *Pigsguset.*

MEDFORD, Sept. 28, 1630. *Mystick.*—Originally spelt Meadford. Its incorporation is dated from its being mentioned with other plantations for a Tax. Declared a peculiar Town October 15, 1684.

CAMBRIDGE, Sept. 8, 1633. Newtown. Called Newton December 28, 1630. Settled 1631. Its incorporation seems to have been dated from the settlement of Messrs. Hooker and Stone there. Named Cambridge May 2, 1638. Late Registers put the incorporation of Cambridge at 1630.

CONCORD, *Sept. 2, 1635. *Musketequid.*—Named for the peaceable manner, in which it was purchased of the Indians. Settled 1635.

SUDBURY, *Sept. 4, 1639.—Settled 1638.

WOBURN, +×Sept. 8, 1642. Charlestown Village.—Part of Charlestown.

READING, +May 29, 1644. Lynn Village.—Part of Lynn. Name not changed before June of 1644.

MALDEN, *×May 2, 1649. Mystick Side.—A Church was gathered here 1648.

CHELMSFORD, +May 29, 1655.—Granted at session of May 18, 1653. Name not given before June of 1655.

BILLERICA, *May 29, 1655. *Shawshin* or *Shawshinock.*—Granted to Cambridge, 1641, for a village. Settled about 1653.

GROTON, *May 29, 1655. *Petapawag.*—Granted to Dean Winthrop and others. First spelt Groaton. Probably named for the birth place of the first Governor Winthrop.

MARLBOROUGH, May 30, 1660. *Okommakamesitt.* Whipsufferage.—Granted to Sudbury people at session of May 14, 1655. Grant of a Plantation there to Indians, June 19, 1658. Confirmation of the English grant, and change of name, at the session of the date suffixed to the Town. Five thousand acres of land at Marlborough, bought of Indians under the government of Sir Edmund Andros, were confirmed, Nov. 16, 1716, to the Proprietors. Inhabitants of Alcock's farm were annexed to Marlborough, Oct. 25, 1717.

DUNSTABLE, *×Oct. 15, 1673.—Separated from Dunstable, N. H., in 1741.

SHERBURNE, *×Oct. 7, 1674. *Boggestow.*—Had 20 families in 1674.

STOW, May 17, 1683. *Pompascitticutt* and *Shabbukin.*—Settled about 1650. Granted to Concord people at session of May 11, 1670.

NEWTON, Dec. 18, 1691. *Nonantum.* New Cambridge or Cambridge Village.—An Indian settlement before 1646.

FRAMINGHAM, June 25, 1700.—Settled previously to its incorporation.

DRACUT, Feb. 26, 1702.—Settlers there were granted more land 1693.

WESTON, Jan. 1, 1713.—Part of Watertown. Settled before 1673.

LEXINGTON, March 20, 1713.—Part of Cambridge.

LITTLETON, Dec. 3, 1715. *Nashobah.*—Granted to be a Township Nov. 2, 1714. Named for George Littleton, member of the British Parliament.

HOPKINTON, Dec. 13, 1715. *Magunkook* or *Magumcoy.*—Settled about 1710. Named for Edward Hopkins, a donor to the funds of Harvard University.

HOLLISTON, Dec. 3, 1724.—Western Precinct of Sherburne. Settled about 1710. Named for Thomas Hollis, of London, a patron of Harvard University.

STONEHAM, Dec. 17, 1725.—North Part of Charlestown.

WESTFORD, Sept. 23, 1729.—West Precinct of Chelmsford. Church gathered here 1724.

BEDFORD, Sept. 23, 1729.—Part of Billerica and Concord.

WILMINGTON, Sept. 25, 1730.—Part of Woburn and Reading.

TOWNSEND, June 29, 1732. North Town.—A part of Turkey Hills, ordered to be laid out Dec. 7, 1719. Formerly spelt Townshend.

TEWKSBURY, Dec. 23, 1734. *Wamesitt.*—N. and N. E. part of Billerica, formerly an Indian Village.

ACTON, July 3, 1735. Concord Village.—Part of Concord. Settled as soon as 1656.

WALTHAM, Jan. 4, 1738.—West Precinct of Watertown.

SHIRLEY,*d* January 5, 1753.—South West part of Groton.

PEPPERELL,*d* April 12, 1753.—Second Precinct of Groton.

LINCOLN, April 19, 1754.—Part of Concord, Lexington and Weston. Incorporated as a Precinct April 24, 1746.

ASHBY, March 6, 1767.—Part of Townsend, Fitchburg and Ashburnham.

WAYLAND, April 10, 1780. East Sudbury, to March 11, 1835.—Ministry established here 1723.

NATICK, Feb. 19, 1781. *Natick.*—As belonging to Indians, it was called a District 1652. Incorporated as an English District Feb. 23, 1762.

BOXBOROUGH,*d* Feb. 25, 1783.—Parts of Stowe, Harvard and Littleton.

TYNGSBOROUGH,*d* June 22, 1789.—South and East parts of Dunstable. Incorporated as a Town Feb. 23, 1809. Tyngsborough was incorporated as a District to enable it to receive a donation from Mrs. Sarah Winslow, daughter of Ebenezer Tyng. It was named for her.

BURLINGTON, Feb. 24, 1799.—Part of Woburn.

CARLISLE, Feb. 18, 1805.—Part of Concord, Acton, Chelmsford and Billerica. As such it was incorporated by name of the District of Acton, April 28, 1780. Before 1780, Carlisle, as a part of Concord, was set off as a District April 19, 1754, but was dissolved in this relation, and reunited with Concord, January 11, 1757. With reference to its first district state, it is called "Old Carlisle."

BRIGHTON, Feb. 24, 1807. Little Cambridge.—South Parish of Cambridge.

WEST CAMBRIDGE, Feb. 27, 1807. *Menotomy.*—West Parish of Cambridge.

SOUTH READING, Feb. 25, 1812.—South Parish in Reading. Settled about 1639.

LOWELL, March 1, 1826.—Part of Chelmsford, including a portion of the Indian Town, called Wamesit. Incorporated as a City, April 1, 1836.

SOMERVILLE, March 3, 1842.—Part of Charlestown.

HAMPSHIRE COUNTY.

Incorporated at the Session of May 7, 1662. Berkshire taken from it April 21, 1761.

NORTHAMPTON, *×Oct. 18, 1654. *Nonotuck* or *Norwottock.*—Purchased of Indians 1653. General Court ordered, November 10, 1770, that an Island of "three or four acres of good improveable land, and about as much more that is likely to be fit for improvement, in Connecticut River, and between Northampton and Hadley, to be sold to the highest bidder."

HADLEY, +×May 22, 1661. *Norwottock.* Newtown.—Ordered to be laid out for John Cullick and others, May 28, 1659, and settled shortly before this date.

HATFIELD, May 11, 1670.—West part of Hadley.

PELHAM, Jan. 15, 1743. New Lisburne, or Stoddard's Town.—Had 40 families in 1742.

SOUTHAMPTON, *d* Jan. 5, 1753.—Second Precinct of Northampton. Settled 1732.

SOUTH HADLEY, *d* April 12, 1753.—Second Precinct of Hadley. Settled as early as 1721.

GREENWICH, April 20, 1754. *Quabin.*—Part of Quabin granted to late proprietors of Narraganset No. 4, in N. H., Jan. 14, 1737. Ministry established here 1749.

AMHERST, Feb. 13, 1759. East Hadley.—Second Precinct of Hadley. Church formed here 1739.

BELCHERTOWN, June 30, 1761. Cold Spring.—Ordered to be laid out June 24, 1731. Settled 1732. Named for Governor Jonathan Belcher. Belchertown, Ware and Pelham, were contained in a Tract, called Equivalent lands, granted to Connecticut in exchange for Woodstock, Somers, Enfield and Suffield, while these Towns were under the jurisdiction of Massachusetts.

WARE, *d* Nov. 25, 1761. Ware River Parish.—It contains Reed's Manor. Was connected with Palmer and Brookfield, and had 33 families in 1742.

CHESTERFIELD, June 11, 1762. Andrews' Town, New Hingham, Narraganset No. 4.—7,286 acres of this Town were granted, in part exchange for Narraganset No. 4, in N. H., Jan. 14, 1737, to John Foster and others. The rest was granted for service in Canada Expedition of 1690, under Capt. Andrews. Plat confirmed Jan. 15, 1739. A chief reason for the incorporation of Chesterfield, was to avoid the perplexity of having its affairs conducted by two distinct bodies of proprietors, one called the Narraganset and the other Canada.

GRANBY, June 11, 1768.—Second Parish of South Hadley. Church formed here 1762.

WORTHINGTON, June 30, 1768. Number 3.—Sold by the Province to Aaron Willard and others, June 2, 1762, for £1,860.

WILLIAMSBURGH,[1] April 24, 1771. Hatfield Addition.—West part of Hatfield. Granted June, 1736, to volunteers from Northampton, Hadley, Hatfield and Deerfield, for service Feb. 29th, 1704, against Indians who had destroyed the last named Town.

NORWICH, June 29, 1773.—Part of Murraysfield, and of No. 9, which was sold by Massachusetts 1762.

WESTHAMPTON, Sept. 29, 1778.—West part of Northampton. Settled about 1767.

CUMMINGTON, June 23, 1779. No. 5.—Sold by the Province, June 2, 1762, to Col. John Cummings of Concord, for whom it was named, and others, for £1,800. Settled 1770.

GOSHEN, May 14, 1781.—Chesterfield Gore, and North part of Chesterfield.

MIDDLEFIELD, March 12, 1783.—Part of Worthington, Murrayfield, Becket, Partridgefield, Washington and of Prescott's Grant.

PLAINFIELD, June 15, 1807. *Pontoosuck.*—North part of Cummington. Church formed here 1786. Incorporated as a district, March 16, 1785.

EASTHAMPTON, June 16, 1809. *Pascomuck.*—Part of South and Northampton, settled about 1700. Incorporated as a District June 17, 1785.

ENFIELD, Feb. 15, 1816.—Part of Greenwich and Belchertown.

PRESCOTT, Jan. 28, 1822.—Part of Pelham and New Salem.

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[1] It was proposed in General Court, 1779, that Williamsburgh have its name altered, because named for a person opposed to the liberties of our country. At the same time a like proposal was made, for a similar cause, relative to Bernardston, Murrayfield, Mansfield, Paxton, Whately, Loudon, and Amherst. It was proposed to call Williamsburgh, Greensburgh or Hawley; Bernardston, Putnamburgh or Randolph; Murrayfield, Starkfield or Effingham; Mansfield, Montgomery; Whately, Trumbull; Loudon, Fayette; and Amherst, Hampden.

TERRITORY OF PLYMOUTH COLONY.

This settlement was far from being made under prosperous circumstances. Its first occupants, before embarking for America, were expatriated for the cause of religious freedom. Their principles were deemed by the authorities in England, as adverse to its civil and ecclesiastical institutions. Hence, when the Leyden Puritans sought, through their associates in London, for a charter of soil on our shores, they were met by obstructions in every step of their course. At last, in 1619, after much trouble and cost, such a document was obtained from the Virginia Council, who were soon divided into two corporations. It was encumbered with restrictions. It was taken out in the name of John Wincob, who intended to accompany them, but was prevented. It was, also, designed for a location on the Hudson river. Thus inapplicable to their subsequent exigencies, it proved of little use. When arrived upon our coast, they found themselves further north than they had wish or permission to settle. But the difficulties of navigation at the season, prevented the alteration of their position. Morton states, that bribery to the pilot thus turned them from their course. Without regular credentials to occupy the soil on which necessity cast them, they formed themselves into a body politic. If ever men deserved the sympathy of philanthropists—of all, 'who noble ends by noble means obtain'—it was the planters of Plymouth. After taking up their residence on Cape Cod, they felt the need of a more appropriate patent. Still met with coldness and suspicion from the dominant powers of their mother land, their petition was allowed, 1621, by the New England Council, with discouraging limitations. It was made out to John Pierce of London, in trust, and stinted the colonists to a small extent of territory. Still it relieved them from the hazard of being accounted as intruders on the premises of their residence, and imparted to them a confidence of protection from the arm of England. But when the patentee perceived that the pilgrims might be made an occasion of his own personal gain, he devised a new plan. This was to get another charter of their soil, with enlargement, on his own account, and hold them as mere tenants. In 1622, he compassed his object. As

a further accomplishment of his intentions, he resolved to visit Plymouth. Twice he attempted this with a large number of passengers, but was driven back by the severity of tempests. The elements seemed to frown on his motives and paralyze his efforts. Thus baffled in his purpose, he was induced, 1623, to relinquish the charter, which cost him but £50, for £500. This was a hard bargain, and added to the pecuniary embarrassments of the colonists. Still, they sat not down to be crushed by their burdens. With their usual enterprise, they established a house at Nantasket, 1624, for trade with the Massachusetts Indians. The same year, members of their company, in England, obtained a patent of Cape Ann. They permitted it to be occupied by emigrants from Dorchester, who were accompanied by some from Plymouth plantation. The latter thus crossed the Bay, and took up a new abode, in order to extend their fisheries. Governor Bradford and his company had too sad evidence, that a large portion of their adventurers, at home, had, for a considerable time, imbibed strong prejudices and coöperated against the advancement of the emigrants. To clear themselves of such injurious contact, they bought all the interest, which these disaffected partners held in the concern, for £1,800. That this, and other demands of £600, might be more efficiently discharged, the chief magistrate and other principal inhabitants agreed to pay them, on condition of having the trade of the Colony for six years, and also its public stock, and two small vessels. Such undertakers further contracted, on this occasion, to import annually, for the same period, £50 worth of hoes and shoes, and to exchange them with the settlers for corn at 6*s*. a bushel. To help carry out so hazardous an engagement for the general good, they in 1626 set up a truck-house at Penobscot. In coöperation with them, the Colony secured a patent, 1627, for a trading location on Kennebeck river. This instrument arrived the next year, and in 1629 its grant was extended. The undertakers had places for trade at Popham's Fort, Richmond's Landing and Cushnoc. After various exertions for another Colonial charter, more to their mind, Mr. Bradford and his people succeeded, 1630, in so desirable an object. They had been anxious to have such a document from under the King's seal, and to allow them privi-

leges like those conferred on Massachusetts. Another reason for this was, that Sir Ferdinand Gorges intended to exert himself for the nullification of theirs and other patents in New England. His Majesty's consent to their petition was given, but his Council non-concurred. Thus the colonists were much disappointed. Nor was this all. The experiment cost them £500, when forced to hire money for 30 to 50 per cent. But under this useless addition to their debt, they had one encouragement. The new charter enlarged their boundaries. These were as follow: "All that part of New England lying between Cohasset rivulet toward the north, and Narraganset river toward the south; the great Western Ocean (the Atlantic) toward the east, and a strait line extending into the main land toward the west from the mouth of Narraganset river to the utmost bounds of a country called Pokenakut alias Sowamset; and another strait line, extending directly from the mouth of Cohasset river toward the west, so far into the main land westward as the utmost limits of Pokenakut, alias Sowamset." The same instrument, also, confirmed to Plymouth their settlement at the eastward. The limits of this being now extended, were from Cobbiseconte falls to Nequamkike falls in Kennebeck river, and 15 miles wide on each side of the same stream. The tenants of such a tract were formally received, 1654, under the jurisdiction of the Colony. Having satisfied the Indian claims to the soil, so occupied, the Legislative authorities disposed of it, 1661, to Antipas Boies and others for £400. While remarking on the patents made to Plymouth, Governor Dudley, in his letter to the Countess of Lincoln, said, that they had been conferred by their Majesties, James and Charles. But this is a mistake. All these documents were from the New England Council.

In 1630, the undertakers for the Colonists united with a few merchants of England, who had received a charter for a large tract of land at Penobscot, as a situation for trade. This territory was improved by Plymouth people till 1635, when they were expelled by a French force. Having erected a truck-house at Machias in 1634, they were alike driven away the same year. In order to obtain redress for these and other offences, Plymouth Colony sent Edward Winslow to England,

But Archbishop Laud accused him of being a separatist and had him imprisoned several months. Having trafficked with Indians on Fresh or Connecticut river, several years, traders from the Colony built a truck house there in 1633, and purchased the land from its native proprietors. The location thus appropriated, was selected by emigrants from Dorchester, in 1635, who made a compromise for it with the last owners. It was subsequently called Windsor. As a means of preventing future jealousies and difficulties, Mr. Bradford and others, to whom the last patent was granted, concluded, that they would assign it to the whole body of their freemen. So prudent a measure was adopted in 1640. In passing from this period to the close of Philip's war, we find the authorities of Plymouth properly careful to retain their privileges. While Massachusetts, on account of their previous policy and influence, were singled out to bear the displeasure of the Throne for the offences of New England liberty, they were allowed to pass with much less of such distinction. Consequently, Charles II. did not behold them with a continual frown. As a mark of his favor, in 1680 he bestowed on them Mount Hope, of about 7,000 acres, where the chief of Pokanoket had had his residence. This grant was made on condition that seven beaver skins were annually paid to the Crown. His Majesty inquired of them the year before, as to the value of such property, because John Crown, the poet, had petitioned that it might be conferred on him. Plymouth still cherished the strong desire for a charter with the royal seal, which should endow them with greater immunities. For this purpose, they forwarded several petitions. Of these were two in 1680 and 1684. With regard to the latter, a gentleman wrote from Ireland the same year as follows. "Our last packet from England brings us news of two very loyal addresses to His Majesty, one from New Plymouth and the other from Connecticut, which were both very graciously received. I suspect you of the Massachusetts are more whiggish, and your neighbours more toryish, to express it in the language of late in use." Such suspected toryism of these colonies was more in appearance, than from any real cause.

For greater convenience, Plymouth divided their territory, 1685, into three counties, namely, Plymouth, Bristol and Barn-

stable. As a distinct corporation with powers of political jurisdiction, this Colony expired without the indulgence of their wish for a royal charter. The one they had was probably delivered to Governor Andros, who came over in 1686, because he demanded and received their public records and papers. When the revolution of 1689 had deposed him, they resumed their government under this instrument, and so continued till the arrival of the Massachusetts charter. Thus its career, as a body politic, whence no small share of our national virtue and freedom has resulted, was terminated contrary to their wishes and efforts.

Counties.

The Colony Records of Plymouth do not particularly specify when it was divided into counties; but at the General Court of June 2, 1685, there were appointments for members of a council of war, and for three majors for the three counties previously named, which not being mentioned before on such records, were then probably incorporated.

PLYMOUTH COUNTY.

Incorporated June 2, 1685.

PLYMOUTH, December 11, 1620. *Apaum or Patuxet.*—Plymouth was confirmed Oct. 31, 1685. Its incorporation has been long reckoned from the day of its being found and judged fit for a settlement.

HINGHAM, +September 2, 1635. Barecove.—Taken from Suffolk June 18, 1803. Settled as early as 1633. Named for a town in England.

SCITUATE, October 5, 1636. *Satuit.*—Settled about 1634. Supposed to be named from its Indian name. Confirmed March 6, 1686.

DUXBURY, ×June 7, 1637. *Mattakeeset*, or *Namassakeset.*—Granted to Miles Standish and others. Confirmed June 12, 1685.

MARSHFIELD, March 2, 1641. *Missaucatucket.* Green's Harbor or Rexham.—Part of Duxbury. Confirmed, July 7, 1685.

HULL, May 29, 1644. *Nantasket.*—Had a trading house prior to 1624; taken from Suffolk, June 18, 1803.

BRIDGEWATER, ×June 3, 1656. *Nunketest* or *Nuckatateest.* Duxbury Plantation.—Granted to inhabitants of Duxbury, 1645. Confirmed, March, 1686.

MIDDLEBOROUGH, ×June 1, 1669. *Namaskett.*—Confirmed July 7, 1685. It is uniformly spelt on Plymouth Colony records Middleberry.

ROCHESTER, June 4, 1686. *Seipican.*—Mattapoyst, a part of Roches-

ter, granted for a Plantation to Charles Chauncy and others, March 2, 1641.

PLYMPTON, June 4, 1707. *Wenatukset.*—S. W. part of Plymouth. Ministry commenced here, 1698.

PEMBROKE, March 21, 1712. *Mattakeset.* Major's Purchase, and Marshfield Upper Lands.—N. W. part of Duxbury.

ABINGTON, June 10, 1712. *Manamooskeagin.*—East part of Bridgewater; settled about 1668.

KINGSTON, June 16, 1726. Jones River Parish.—Part of Plymouth; became a parish 1717.

HANOVER, June 14, 1727.—Part of Scituate and Abington.

HALIFAX, July 4, 1734. *Monponsit.*—Part of Plympton, Middleborough and Pembroke.

WAREHAM, July 10, 1739. *Wawayantat.*—East end of Rochester and the plantation of Agawam in Plymouth; settled soon after 1682.

CARVER, June 9, 1790.—S. part of Plympton; named for Gov. Carver; settled about 1638.

HANSON, February 22, 1820.—W. side of Pembroke; ministry began here, 1748.

NORTH BRIDGEWATER, June 15, 1821.—Made a precinct, 1738; part of Bridgewater.

WEST BRIDGEWATER, February 16, 1822.—Part of Bridgewater; settled 1651.

EAST BRIDGEWATER, June 14, 1823.—Part of Bridgewater; settled before 1685.

BRISTOL COUNTY.

Incorporated June 2, 1685.

TAUNTON, Sept. 3, 1639. *Cohannet.*—At the Session of March 3, 1640, Cohannet is called Taunton. Made the Shire Town Nov. 13, 1746. Taunton must have been incorporated as soon as June 4, 1639, when Representatives appeared from it, under the name of Cohannet, in General Court.

REHOBOTH, June 4, 1645. *Seconck* or *Wannamoiset.*—Granted 1641. Settled 1644. Confirmed July 7, 1685.

DARTMOUTH, ×June 8, 1664. *Apponeganset, Acushena.*

SWANSEY, *×Oct. 30, 1667. *Pockanocket, Sawams.*—Granted at Session of Oct. 30, 1667, to Thomas Willet and others; called Swansey, March, 1667. Shewamet added to Swansey Nov. 17, 1724. Originally spelt Swansea, like a town in Wales.

FREETOWN, July, 1683. *Assonet.* The Freemen's land at Fall River.—Settled 1659. First taxed 1680. Its incorporation not mentioned in Plymouth Colony Records as to the day of the month.

ATTLEBOROUGH, Oct. 19, 1694. North Purchase.—Settled about 1669.

NORTON, June 12, 1711. North Purchase.—North Precinct of Taunton. Began to be settled 1670.

DIGHTON, May 30, 1712.—South Precinct of Taunton.

EASTON, Dec. 21, 1725. Taunton North Purchase.—Part of Norton.

RAYNHAM, April 2, 1731. *Hockamock.*—Part of Taunton; settled about 1650.

BERKLEY, April 18, 1735.—Part of Dighton and Taunton.

MANSFIELD,*d* April 26, 1770.—N. Precinct of Norton. It was moved in General Court, 1779, that as Mansfield was called after a person unfriendly to American Independence, it might be altered.

NEW BEDFORD, Feb. 23, 1787. *Acushena.*—East part of Dartmouth.

WESTPORT, July 2, 1787. *Acoakset.*—West part of Dartmouth.

SOMERSET, Feb. 20, 1790. *Shewamet.* Shewamet Purchase.—Part of Swanzey.

FALL RIVER, Feb. 26, 1803. *Quequeteant.*—South part of Freetown. Called Fall River to June 18, 1804, then Troy, to 1834, then changed to its first name.

FAIRHAVEN, Feb. 22, 1812. *Sconticut.*—East part of New Bedford.

SEEKONK, Feb 26, 1812. *Seekonk.*—West part of Rehoboth, and the first section of which, that was settled.

WELLINGTON, June 9, 1814.—North part of Dighton, with which it was united Feb. 22, 1826.

PAWTUCKET, March 1, 1828. *Pawtucket.*—Part of Seekonk.

BARNSTABLE COUNTY.

Incorporated June 2, 1685.

BARNSTABLE,[1] Sept. 3, 1639. *Mattacheest* or *Cummaquid.*—Granted to Joseph Hull and others. Confirmed July 14, 1685.

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[1] Baylies' Memorial of Plymouth Colony, 2 vol. 305 p., states that Barnstable was not represented in General Court before December, 1639. Such a statement has been assumed, in the proceedings of the Centennial Celebration at this Town, as a prominent reason why it could not have been incorporated earlier than September 3d of the same year. But it seems to be founded on a mistake. The Plymouth Court Records give the names of two deputies from Barnstable at the Session of the preceding June 4, with the following entry suffixed, "Made in December, 1639." This phrase evidently signifies, that the said two persons, John Hull and Thomas Dimmack, were made freemen at the last named date, because they are then recorded as being so qualified, besides being, at the same time, again enumerated as Representatives from Barnstable. If these individuals were not allowed to sit in the Legislature of June 4th, because not yet formally constituted freemen, though there is no intimation of the kind among the doings of that body, such a denial to them does not invalidate the fact, that Barnstable, as a Town, did elect and send them. This, however, varies from the Rev. Mr. Mellen's account, in the Massachusetts Historical Collections of 1794, which represents the incorporation of Barnstable as

SANDWICH,[a] Sept. 3, 1639. *Shawme.*—Granted to Edmund Freeman and others, April 3, 1637. Confirmed July 13, 1685.

YARMOUTH,[a] Sept. 3, 1639. *Mattacheeset.*—Granted to Saugus people April 3, 1637, some of whom settled there the same year.

EASTHAM, ×June 2, 1646. *Nauset.*—Settled 1644. Billingsgate ordered to be set off as a Precinct from Eastham, May 31, 1723.

FALMOUTH, June 4, 1686. *Succanesset.*

HARWICK, Sept. 14, 1694. *Satucket.*

TRURO, Oct. 29, 1705. *Meeshawn* or *Pawmet.* Dangerfield, to its re-incorporation.—A part of Eastham. Had 30 families in 1705. Its first incorporation was conditional. Having complied with the terms, they were reincorporated July 16, 1709. Still a petition for the latter purpose, spoke of Dangerfield, as a District, and thus disagreed with the act of 1705.

CHATHAM, June 11, 1712. *Manamoyit.*—Settled not long after 1665.

PROVINCETOWN, June 14, 1727. Precinct of Cape Cod.—Part of Truro. It passed in the House to be called Herrington, but this was altered in the Council.

MARSHPEE,*d* June 14, 1763. *Massapee.*—Reincorporated as a District, March 31, 1834. Purchased for the Massapees or South sea Indians, by Richard Bourne, in 1660.

WELLFLEET, June 16, 1763. *Punnonakanit.*—N. Precinct of Eastham.

DENNIS, June 19, 1793. *Nobscusset.*—East Precinct of Yarmouth. Named for Mr. Dennis, one of its ministers.

ORLEANS, March 3, 1797. *Naumskeket.*—S. part of Eastham.

BREWSTER, Feb. 19, 1803. *Satucket* or *Sawhattuckett.*—N. Part of Harwick. Petitioned to be a Town in 1694. Named for Elder Brewster, one of the Pilgrims.

DUKES COUNTY.

Reincorporated June 22, 1695.

Of the territory chartered by Charles I., to Sir Ferdinando Gorges in 1639, were Capawock and Nautican. But the troubles of England prevented the patentee from taking possession of them. These and the other Islands of this County

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of September 8. Still in a case like the present, information from the Colonial Records should be relied on more than any other. Besides, these Records show, that Barnstable was not only represented at the session of June 4, 1639, but, also, had a constable, who then took his oath before the Legislature. From such considerations, it appears, that Barnstable was incorporated as early as June 4th, 1639.

[a] Though Sandwich and Yarmouth are commonly represented as incorporated September 3d, 1639, yet they must have been incorporated the preceding June, 4, —because Deputies then appeared from them in General Court,—whose Records show nothing to the contrary of this inference.

were purchased in 1641, by Thomas Mayhew and his son Thomas Mayhew of Watertown, of James Forrett, agent to William Earl of Sterling. In 1644, the Commissioners of the United Colonies vote, that Massachusetts may receive Martha's Vineyard [1] into their jurisdiction, if they see cause. This appears to have been done. In 1664, Charles II. grants his brother, the Duke of York, this territory and Nantucket, which, by such an assignment, came under the Government of New York, and so continued till returned to Massachusetts by their second Charter of October 7, 1691. It appears, however, that most of the principal freeholders "in the two towns settled on Martha's Vineyard," were dissatisfied with such a change. Contrary to the advice and wish of their Governor, Mr. Mayhew, they petitioned Massachusetts, October 15, 1673, to be taken under their jurisdiction. They remarked on this occasion, that when Mr. Mayhew first obtained a grant of his territory, he "was obliged to set up the government of the Massachusetts, and since that government hath bene laid by, things hath grown from better to worse vntill we are come to nothing as at this day. Now, for the Lord's sake, graunt vs your powefull hand to protect vs." Before these places were thus transferred, they, as denominated Martha or Martin's Vineyard, Elizabeth Islands and Noman's Land, with Nantucket, received the general appellation of Duke's County, under New York jurisdiction. All these settlements paid quit rents to that Government, who did not release them from such a claim, even down to 1723, though none had been paid since 1692. While under New York, they were allowed to hold General Courts for the various purposes of their small community. One of these Courts was held at Edgartown, 1672, and another at Nantucket, 1677.

EDGARTOWN, July 8, 1671. *Chappequidick.* Old Town.—Settled before 1642. Had 36 houses in 1694.

TISBURY, July 8, 1671. *Tockeming.* Middletown.

[1] This name was given by Gosnold, 1602, to one of the Elizabeth Islands, denominated Nenimisset. When and for what it was transferred to the much larger Island, which has long borne it, is not known. The latter place was also anciently called Martin's Vineyard. The first of these two terms, is supposed to have been so applied from Capt. Martin Pring, who visited its harbor in 1603. The Vineyard, as generally known, was called Nope and Capawock by the Indians.

CHILMARK, Oct. 30, 1714. *Nashuakemmiuk.* Manor of Tisbury in 1694.—Contains the West end of Martha's Vineyard, Elizabeth Islands and Noman's Land.

NANTUCKET COUNTY.

Incorporated June 20, 1695.

Nantucket, as previously mentioned, while under New York, belonged to Dukes County. It was bought of Thomas Mayhew, July 2, 1659, by Thomas Macy, for £30, in merchantable pay and two beaver hats. The many Indians, who dwelt there, sold their titles for the most part, to the white inhabitants from one time to another. It was named Sherburne by Governor Lovelace, April 18, 1673.

NANTUCKET, June 27, 1687. *Nautican.* Sherburne.—One account of Nantucket says, that the day of incorporation was the 7th and not the 27th of June. Settled 1659. Called Sherburne to June 8, 1795.

WORCESTER COUNTY.

Incorporated April 2, 1731.

LANCASTER, May 18, 1653. *Weshakim* and *Nashoway.*—Plantation Oct. 1, 1641.

MENDON, May 15, 1667. *Quamshapauge.*—Granted to Braintree people, Oct. 16, 1660. Settled 1664.

BROOKFIELD, Oct. 15, 1673. *Quaboag.*—Granted to Ipswich Inhabitants June, 1660. Reincorporated Nov. 12, 1718.

WORCESTER, Oct. 15, 1684. *Quinsegamond.*—General Court, Oct. 24, 1668, appoint a Committee for its settlement. First settled about 1675. Plan approved by the Court at Session of May 16, 1683.

OXFORD, 1713. *Manchage.*—Granted to Joseph Dudley, William Stoughton and Robert Thompson, May 16, 1683. Settled according to invitation of the grantees, by Huguenots or French Protestants, 1686. The grant was eight miles square, "for gentlemen coming from England." Oxford has been generally represented as incorporated in 1713; but no act remains to show this. General Court records mention it as a Town, February 15, 1714. Still, its reputed year of incorporation is probably correct.

LEICESTER, Feb. 15, 1714. *Towtaid.* Strawberry Hill.—Purchased of Indians, about 1686. Settled soon after 1713.

RUTLAND, Feb. 23, 1714. *Naqueag.*—Bought of Indians, 1686. The dates commonly assigned as the time when Rutland was incorporated, were when General Court confirmed the Indian deed for it, and gave its name. Incorporated June 18, 1722.

SUTTON, June 21, 1715.—The purchase of it from Indians was confirmed by the Legislature, May 15, 1704.

WESTBOROUGH, Nov. 18, 1717. Chauncey.—W. Part of Marlborough. Settled before 1700.

UXBRIDGE, June 27, 1727. *Wacuntug.*—W. Part of Mendon.

SOUTHBOROUGH, July 6, 1727.—S. Part of Marlborough.

SHREWSBURY, Dec. 19, 1727.—Granted Nov. 2, 1717, and settled the same year.

LUNENBURG, Aug. 1, 1728. South Town.—S. Part of Turkey Hills. Sold by Massachusetts Nov. 4, and ordered to be laid out Dec. 7, 1719. So called for George II., one of whose titles was Duke of Lunenburg.

DUDLEY, Feb. 2, 1732. *Chabanakongkomum.*—Granted by the Legislature to Henry Pouning and others, May 30, 1660, who bought it of Indians. Confirmed to former proprietors June 6, 1674, if settled within four years. It appears to have been afterwards granted to Paul and William Dudley, for whom it was named.

HARVARD, June 29, 1732.—Part of Lancaster, Groton and Stow. Named for John Harvard, founder of Cambridge College.

GRAFTON, April 18, 1735. *Hassanamisett* and *Hassanamisco.*—Formerly an Indian settlement. Samuel Chandler and others had leave from the Legislature, June 9, 1725, to purchase lands of Hassanamisco Indians for a Township. There were other English proprietors of land there at the same date.

UPTON, June 14, 1735.—Part of Mendon, Sutton, Uxbridge and Hopkinton.

STURBRIDGE, June 24, 1738. *Tantuesque.* New Medfield.—Granted 1729.

BOLTON, June 24, 1738.—S. E. Part of Lancaster.

HARDWICK, Jan. 10, 1739. *Wombemesisecook* or *Wonbemsicuncke.* Lambstown.—Purchased of Indians, 1686. Confirmed by General Court, 1732. Called at first after one of its principal proprietors, whose name was Lamb.

LEOMINSTER, June 23, 1740. Lancaster New Grant.—Part of Lancaster. First house built there, 1725, by Gersham Haughton. In 1749, it had 60 families.

HOLDEN, Jan. 9, 1741. North Worcester.—N. Part of Worcester. Named for Hon. Samuel Holden, whose lady and daughters of England, were benefactors to Massachusetts.

WARREN, Jan. 16, 1742. Western, to March 13, 1834.—Part of Brookfield, Brimfield and Palmer; named for General Warren, who fell at Bunker Hill.

DOUGLAS, *d* 1746. New Sherburne.—Settled about 1722, named for William Douglas, M. D., historian of New England. No act remains to certify its incorporation.

NEW BRAINTREE, Jan. 31, 1751. *Wenimesset.* Braintree Farms.—Took in part of Hardwick and Brookfield, and 6,000 acres granted to Braintree people as soon as 1670.

SPENCER,*d* April 12, 1753.—Second Precinct of Leicester. Became a Parish 1744.

PETERSHAM, April 20, 1754.—*Nichewoag.* Volunteer Town.—Granted to Jeremiah Perley and John Bennet and others, about 1732, for military service. Settled as early as 1738. Had 48 families in 1750.

CHARLTON, Nov. 2, 1754.—West Part of Oxford.

TEMPLETON, March 6, 1762. Narraganset No. 6.—Granted in 1732, for service in Narraganset Expedition of 1675. Plat accepted February 12, 1734.

ATHOL, March 6, 1762. *Poqoiag.*—Granted Dec. 1729, to inhabitants of Ipswich and Newbury. Settled about 1734. Had 15 families in 1750.

OAKHAM,*d* June 7, 1762. Rutland West Wing.—Part of Rutland.

FITCHBURG, Feb. 3, 1764. Turkey Hills.—W. Part of Lunenburg. Settled before 1719.

WINCHENDON, June 14, 1764. Ipswich Canada or New Ipswich.—Granted June 19, 1735, for service in Canada Expedition of 1690. Plat accepted June 23, 1736. Royalston Leg, annexed to it June 17, 1780.

PAXTON,*d* Feb. 12, 1765. South Part of Rutland and North Part of Leicester. Settled about 1720. Had 70 families in 1771.

ROYALSTON, Feb. 19, 1765. Royalshire.—Sold to Messrs. Royal, Erving and others, 1752. Named for Col. Isaac Royal, one of its Proprietors. First settled not later than 1754.

ASHBURNHAM, Feb. 22, 1765. Dorchester Canada.—Granted June 19, 1735, for service under Capt. John Withington, in Canada Expedition of 1690. Plat accepted June 17, 1736. Petition in 1764 to be called Ashfield. Settled a minister in 1760.

NORTHBOROUGH, Jan. 24, 1766.—North Precinct of Westborough. Settled as early as 1700.

HUBBARDSTON, June 13, 1767.—N. E. Part of Rutland. Named for Thomas Hubbard of Boston, a principal Proprietor.

WESTMINSTER, April 26, 1770. Narraganset No. 2.—Granted 1686, and confirmed Dec. 18, 1728, for service in the Narraganset Expedition of 1675. Had 15 families in 1745. Incorporated as a District, Oct. 20, 1759. In 1686, our Colony granted to 500 and more, being about two thirds of the army, from Massachusetts and Plymouth, in the said Expedition, 40,000 acres in the Nipmug country.

PRINCETON, April 24, 1771. *Wachusett.*—East Wing of Rutland and other lands. Incorporated as a District, Oct. 20, 1759.

Named for Rev. Thomas Prince, the Chronologer of New England.

NORTHBRIDGE, July 14, 1772. North Part of Uxbridge.

BARRE, July 14, 1774. Rutland District. Hutchinson to November 7, 1777.—N. W. Part of Rutland. Incorporated as a District, March 28, 1753. Last named for a great friend of America, a member of the House of Commons. Changed from Hutchinson, because its inhabitants disliked the opposition of Governor Hutchinson to the Revolution of Independence.

AUBURN, April 10, 1778. Ward to Feb. 17, 1837.—Part of Worcester, Sutton, Oxford and Leicester.

MILFORD, April 11, 1780. *Wopowage.* Mill River.—East Precinct of Mendon; made a Parish in 1741.

STERLING, April 25, 1781. *Chockset* and *Waushacum.*—Second Precinct of Lancaster. Settled as soon as 1720. Named for Lord Sterling of New Jersey.

GARDNER, June 27, 1785. Part of Westminster, Ashburnham, Winchendon and Templeton. Named for Col. Thomas Gardner of Cambridge, killed in the Bunker Hill Battle.

BOYLSTON, March 1, 1786. North Parish of Shrewsbury, 1742. Named for the Boylston family, one of which founded a Professorship in Harvard University.

PHILLIPSTON, Oct. 20, 1786. Gerry, to Feb. 5, 1814.—Part of Templeton and Athol. Made a Parish 1774. Phillipston ceased to be called Gerry, because the politics of Governor Gerry, for whom it had been previously named, did not suit the people there.

DANA, Feb. 18, 1801.—Part of Petersham, Hardwick, and Greenwich.

WEST BOYLSTON, Jan. 30, 1808.—Part of Boylston, Holden, and Sterling. Settled as soon as 1720.

BERLIN, Feb. 6, 1812.—South Parish of Bolton in 1778. Incorporated as a District, March 16, 1784.

NORTH BROOKFIELD, Feb. 28, 1812.—North Parish in Brookfield. Became a parish 1750.

MILBURY, June 11, 1813.—North Parish in Sutton. Became a Parish, 1742.

SOUTHBRIDGE, Feb. 15, 1816. Honest Town.—Part of Sturbridge, Charlton, and Dudley.

WEBSTER, March 6, 1832.—Part of Dudley and Oxford. Named for Daniel Webster, late Secretary of State, U. S.

BERKSHIRE COUNTY.

Taken from Hampshire County. Incorporated April 21, 1761.

SHEFFIELD, June 22, 1733. (Lower) *Housatonnock.* Westenhook. Granted June 30, 1722. Settled, 1725. Claimed by New

York, who gave a grant of it in 1735, to prevent the measures which Massachusetts were taking for its further settlement.

STOCKBRIDGE, June 22, 1739. *Muhhkaneew* and *Houssatonnock.* Indian Town.—Settled about 1734.

NEW MARLBOROUGH, June 15, 1759. No. 2.—Plat accepted January 19, 1737. Settled, 1739. Had more than 60 householders in 1759. New Marlborough, Sandisfield, Tyringham and Becket were denominated Housatonic Townships, and were numbered as such.

EGREMONT, *d* February 13, 1760.—Settled early by the Dutch, and afterwards by others, 1730.

PITTSFIELD, April 21, 1761. *Pontoosuck.* No. 3, Boston Plantation. Wendell's Town.—Granted to Boston, June 27, 1735. Plat accepted Dec. 8, 1738. Sold by Boston to Jacob Wendell. Settled, 1743. Named for Wm. Pitt, the English statesman.

GREAT BARRINGTON, June 30, 1761. (Upper) *Houssatonnock.*—N. Parish of Sheffield. Granted June 30, 1722. Settled about 1730.

SANDISFIELD, March 6, 1762. No. 3.—Plat accepted Jan. 19, 1737. Settled soon after 1737. Resettled, 1750. United with the District of Southfield, Feb. 8, 1819. Southfield was called "the South Eleven Thousand Acres," and was incorporated as a District June 19, 1797.

TYRINGHAM, March 6, 1762. No. 1.—Plat accepted Jan. 19, 1737. Settled, 1739. Said to be named at the suggestion of Lord Viscount Howe, a few days before he fell in battle, who owned property in Tyringham, England.

LANESBOROUGH, June 21, 1765. Richfield and New Framingham. —Granted to inhabitants of Framingham, Jan. 13, 1742. Settled about 1754. Plat accepted Nov. 19, 1742.

WILLIAMSTOWN, June 21, 1765. (West) *Hoosuck.*—Ordered to be laid out April 6, 1750. Settled about 1751.

BECKET, June 21, 1765. No. 4.—Plat accepted Jan. 19, 1737. Settled about 1740. Provision made for the salary of Rev. Ebenezer Martin in 1760. "The North Eleven Thousand Acres" were incorporated as a District, and called Bethlehem, June 24, 1789, and was partly annexed to Becket, March 1, 1810. Becket had 40 polls in 1764.

RICHMOND,[1] June 21, 1765. *Yokun.* No. 8. Yokun Town and Mount Ephraim.—Settled, 1760. Named after the Duke of Richmond. Sold by General Court in 1762, to Josiah Dean, for £2,550, and to Samuel Brown, of Stockbridge, and others, February, 1763, for £650. Altered from Richmont, to Richmond, March 3, 1785.

[1] June 2, 1762, nine Townships were sold by order of General Court, and were numbered accordingly. Of these townships were Adams, No. 1; Peru, No. 2; Windsor, No. 4; Savoy, No. 6; and Richmond, No. 8. Each of them was set up at £800, and sold to the highest bidder.

LENOX,*d* Feb. 26, 1767.—East part of Richmond. Settled, 1750. Called for the family name of the Duke of Richmond.

WINDSOR, July 4, 1771. *Ouschankamaug.* No. 4; Gageborough to 1778.—Sold to Noah Nash and others, for £1,430, by the Province, June 2, 1762. Settled about 1766. The people of Windsor petitioned, Jan. 9, 1777, to be called Cheshire, "because the present name of Gageborough may serve to perpetuate the memory of the detested General Gage."

PERU, July 4, 1771. No. 2; Partridgefield to June 19, 1806.—Bought by Elisha Jones and Oliver Partridge, and others, for £1,460. Settled, 1764.

ALFORD, Feb. 16, 1773.—Shawenon Purchase, Greenland Grant, and part of Great Barrington. Settled about 1740.

OTIS, Feb. 27, 1773. Tyringham Equivalent. Loudon, to June 13, 1810.—United with the District of Bethlehem, June 19, 1809. Named for H. G. Otis, Esq., of Boston. Settled about 1750. Bethlehem, called "The North Eleven Thousand Acres," was incorporated as a District, June 24, 1789.

WEST STOCKBRIDGE, Feb. 23, 1774. Queensborough.—West part of Stockbridge. Settled, 1766. It belonged to the Stockbridge Indians.

HANCOCK, July 2, 1776. Jericho Hollow.—Settled, 1762. Had forty families, 1770. Named for Hon. John Hancock. A Bill, for its incorporation as a Town, passed in the House to be engrossed, July 1, 1771; but was lost in the Council.

WASHINGTON, April 12, 1777. *Tukonick.* Greenwood. Hartwood.—Settled, 1760. Granted January, 1764.

LEE, Oct. 21, 1777.—Part of Washington, Great Barrington or Hop Land, Glass Works' Grant, and Williams' Grant. Settled, 1760. Named for Gen. Lee.

ADAMS, Oct. 15, 1778. (East) *Hoosuck.* Germantown; No. 1.—Fort Massachusetts was in this town. The Plantation of New Providence was annexed to Adams, April 10, 1780. Named for Gov. Samuel Adams. Laid out, 1749. Purchased by Nathan Jones, of Weston, from the Province, June 2, 1762, for £3,200. German manufacturers settled near Fort Massachusetts, through the agency of John Franklin and Company, were granted a Township near this Fort, June 13, 1753, which was called Germantown, and appears to have included part of Adams.

MOUNT WASHINGTON, June 21, 1779. *Taucunnuck* Mountain.—Settled before 1751, when it had about 30 families. Formerly claimed as part of Livingston Manor.

DALTON, March 20, 1784. Ashuelot Equivalent.—Settled about 1755. Named for Hon. Tristram Dalton.

CHESHIRE, March 14, 1793.—Part of Lanesborough, Windsor, Adams, and the district of New Ashford. Settled, 1767.

SAVOY, Feb. 20, 1797. No. 6.—Sold by the Province, 1762, for £1,350. Granted to William Bullock and others, April 25, 1771, for service under Capt. Gallop in Canada Expedition of 1690, in place of another Township, taken from them by the line of New Hampshire. Plat accepted June 28, 1771. Settled, 1777. Abel Lawrence, of Groton, purchased No. 6, but General Court released him from the bargain, Feb. 2, 1764, because that land was not so good as represented.

CLARKSBURGH, March 2, 1798.—Settled, 1769.

NEW ASHFORD, Feb. 26, 1801.—Settled about 1762. Incorporated as a District, Feb. 26, 1781.

HINSDALE, June 21, 1804.—W. Parish in Partridgefield, now Peru. Settled about 1762.

FLORIDA, June 15, 1805.—Barnardston's Grant, and part of Bullock's Grant and King's Grant. Settled about 1783.

BOSTON CORNER,*d* April 14, 1838.—Settled about 1753.

NOTE.—There are two unincorporated Tracts of land in Berkshire, one called the Gore, and the other Zoar. The last was settled, 1766.

NORFOLK COUNTY.

Taken from Suffolk County. Incorporated March 26, 1793.

When Massachusetts was divided into four Counties, in 1643, Norfolk was one of them. This County then embraced Salisbury, Hampton, Haverhill, Exeter, Dover, and Strawberry Bank, afterwards called Portsmouth. Salisbury became the chief Town of this shire at a General Court, commencing May 2, 1649. Through the influence of Edward Randolph and others, the Royal Council ordered Massachusetts to relinquish their jurisdiction over Hampton, Exeter, Portsmouth, and Dover. This was done February 4, 1680. Our Legislature immediately required Salisbury, Haverhill, and Amesbury to be re-united with Essex.

DORCHESTER, Sept. 7, 1630. *Matapan.*—Settled, June, 1630. "The Island before Dorchester," according to the deposition of the Sagamore of Ipswich, was taken possession of by David Thompson in 1619.

ROXBURY, Sept. 28, 1630.—Incorporation from the date when taxed towards the support of Military teachers. Named from its abundance of rocks.

WEYMOUTH, Sept. 2, 1635. *Wessaguscus* or *Wessaguset.*—First settled, 1622, by order of Thomas Weston, a London merchant. Its name was from Weymouth in England, whence additional emigrants came in 1624.

DEDHAM, Sept. 8, 1636. Contentment.—Settled, 1635.

BRAINTREE, May 13, 1640. Mt. Wollaston, Mt. Dagon, Merry Mount. —Part of Boston. First settled, 1625.

MEDFIELD, May 23, 1651. Dedham Village.—Part of Dedham.

MILTON, May 7, 1662. *Unquety* or *Uncataquisset*.—Part of Dorchester.

WRENTHAM, Oct. 15, 1673. *Wollonopauge* or *Wollonspaug*.—Settled before 1661. Named from Wrentham, in England.

BROOKLINE, Nov. 13, 1705. Muddy River.—Part of Boston. Settled as early as 1633. Made a District, Dec. 8, 1686.

NEEDHAM, Nov. 5, 1711.—Part of Dedham.

MEDWAY, Oct. 24, 1713.—Part of Medfield.

BELLINGHAM, Nov. 27, 1719.—Part of Dedham, Wrentham, and Mendon, having, when incorporated, at least 40 families.

WALPOLE, Dec. 10, 1724.—Part of Dedham.

STOUGHTON, Dec. 22, 1726.—S. Precinct of Dorchester.

SHARON, June 20, 1765. *Mashapoag*, Stoughtonham to Feb. 25, 1783.—Second Precinct of Stoughton. Church gathered here, 1741.

COHASSET,*d* April 26, 1770. *Conahesset*. Little Hingham.—Second Precinct of Hingham. Ministry established here, 1721.

FRANKLIN, March 2, 1778.—W. Part of Wrentham. Named for Benjamin Franklin, the philosopher.

FOXBOROUGH, June 10, 1778.—Part of Wrentham, Walpole, Stoughton, and Stoughtonham. Settled before 1700.

DOVER,*d* July 7, 1784.—Fourth Precinct of Dedham.

QUINCY, Feb. 23, 1792. Mt. Wollaston, etc.—N. Precinct of Braintree, with Squantum and the Farms of Dorchester. Named for the family of Edmund Quincy, one of the first Proprietors. First settled, 1625.

RANDOLPH, March 9, 1793.—S. Precinct of Braintree. Church gathered here, 1731. Named for Peyton Randolph, of Virginia.

CANTON, Feb. 23, 1797. *Pakemitt* or *Puncapoag*. Dorchester Village.—N. Part of Stoughton. Preaching here as early as 1706.

FRANKLIN COUNTY.

Incorporated June 24, 1811.—It was originally the North part of Hampshire County.

DEERFIELD, May 24, 1682. *Pocomtuck*.—Plan confirmed Oct. 25, 1665. Settled, 1670. Inhabitants there were allowed to be a Township at Session of May 7, 1673. Order for its resettlement at Session of May 24, 1682.

SUNDERLAND, Feb. 17, 1714. Swampfield.—Granted to Inhabitants of Hadley, at Session of May 7, 1673.

NORTHFIELD, Feb. 22, 1714. *Squeakeag*.—Granted to inhabitants of Northampton and other towns, at the Session beginning May

19, 1672. Confirmed at the next Session, of Oct. 8. Settled 1673. Allowed to be resettled, Feb. 22, 1714.

GREENFIELD,*d* June 9, 1753. Green River.—N. E. Part of Deerfield.

NEW SALEM,*d* June 15, 1753.—Granted to Joseph Andrews and others, of Salem, 1729. Seems to have been regranted at Session, Dec. 13, 1734. Plat of it confirmed, Dec. 29, 1735. Settled before 1744.

MONTAGUE,*d* Dec. 22, 1753. Hunting Hills.—N. Parish of Sunderland.

COLERAIN, June 30, 1761. No. 2, Boston Plantation.—Granted June 27, 1735. Plat accepted June 15, 1736. Settled before 1746. Named for Lord Colerain, of Ireland.

SHUTESBURY, June 30, 1761. Roadtown.—Granted, Dec. 11, 1734, to Thomas Wells and others, for military services. Plat accepted Dec. 29, 1735. Settled about 1738.

BERNARDSTON, March 6, 1762. Fall Fight Town.—Granted Nov., 1734, to heirs of Capt. Wm. Turner's men in the Fall battle of 1676. Settled as soon as 1738. Plat accepted Aug. 5, 1741. Named for Gov. Bernard.

WARWICK, Feb. 17, 1763. Roxbury Canada.—Granted for service under Capt. Andrew Gardner, in Canada Expedition of 1690. Plat accepted June 15, 1736. Settled prior to 1744. The grantees of Warwick were chiefly descendants of 39 soldiers who went from Roxbury and Brookline, under Capt. Gardner, all of whom, except Samuel Newell, perished in the expedition.

ASHFIELD, June 21, 1765. Huntstown.—Granted Dec. 4, 1735, for service under Capt. Ephraim Hunt, in Canada Expedition of 1690. Settled, 1742.

CHARLEMONT, June 21, 1765. No. 1, Boston Plantation.—Granted with two other Townships to Boston, June 27, 1735. Plat accepted June 15, 1736. Settled about 1740. A large part of Zoar was added to it in 1838.

CONWAY, June 16, 1767.—S. W. Part of Deerfield.

SHELBURNE,*d* June 21, 1768. Deerfield North West.—N. W. Part of Deerfield. Named for Lord Shelburne.

WHATELY, April 24, 1771.—N. Part of Hatfield.

LEVERETT, March 5, 1774.—E. Part of Sunderland.

BUCKLAND, April 14, 1779. No Town.—Part of it belonged to Charlemont.

WENDELL, May 8, 1781.—Part of Shutesbury and Ervingshire. Ervingshire, confirmed to John Erving, of Boston, Jan. 22, 1752, who had purchased it of others, who bought it of the Province in 1751.

ORANGE,*d* Oct. 15, 1783.—Part of Warwick, and land called Ervingshire, Athol, and Royalston. Incorporated as a Town, Feb. 24, 1810.

ROWE, Feb. 9, 1785. No. 9; Myrifield.—Sold by the Province June 2, 1762, as to Myrifield, which, with other lands, makes the Town. Fort Pelham built here, 1744. No. 9, was sold to William Williams for £1,500, who gave up the bargain to John Chandler and others.

HEATH, Feb. 14, 1785.—N. E. Part of Charlemont and Green and Walker's Land. Fort Shirley built here in 1744.

HAWLEY, Feb. 7, 1792. No. 7.—Sold by the Province, June 2, 1762, to Moses Parsons, for £875. He disposed of it to others, who petitioned, in 1768, to have his bond to the Commonwealth for this sum changed for a less one of £400. Edmund Longley, born in Groton, moved, with his family, to Hawley, in 1781, and built the first house there.

GILL, Sept. 28, 1793.—E. Part of Greenfield. Named for Lt. Gov. Moses Gill.

LEYDEN, Feb. 22, 1809.—Part of Bernardston. Incorporated as a District, March 12, 1784.

MONROE, Feb. 21, 1822.—Part of Rowe and the Gore.

ERVING'S GRANT, April 17, 1838.—First meeting-house built in Erving, was dedicated Nov. 16, 1842, when a minister was installed over a church there, and over another in South Orange.

HAMPDEN COUNTY.

Incorporated Feb. 25, 1812.—It was the Southern section of Hampshire County.

SPRINGFIELD, March, 1636. *Agawam.*—Commission granted to Wm. Pynchon and others, for the government of Agawam, March, 1636. The town was called Springfield before June 2, 1641. The common date of its incorporation has been March, 1645.

WESTFIELD, May 28, 1669. *Woronoake.*—United with Springfield at Session of Oct. 27, 1647.

BRIMFIELD, 1731.—Granted, 1701. Settled about 1714. Its incorporation passed both Houses, to be enacted, Dec. 24, 1731. The Act, which is lost, was signed by the Governor before Feb. 2, 1732, when the Legislature was prorogued.

BLANDFORD, April 10, 1741. Suffield Equivalent. New Glasgow.—Plat confirmed for service in Canada Expedition of 1690, to the original Grantees of Suffield, or their heirs, June 24, 1739. Had 64 families, 1741.

PALMER, *d* Jan. 30, 1752. The Elbows.—Church formed here about 1730. Had above 50 families in 1749.

GRANVILLE, *d* Jan. 25, 1754. Bedford.—Most of it sold by Toto, an Indian chief, in 1686, to James Cornish, who, with William Fuller, sold it, in 1713, to Atherton Mather, who sold it and other lands to its proprietors, in 1718, who had their purchase confirmed to them, January, 1739. Settled as early as 1738. Had 70 families in 1751.

MONSON, *d* April 25, 1760.—W. Part of Brimfield. Permanently settled about 1715.

WALES, Sept. 18, 1762. South Brimfield to Feb. 20, 1828.—S. Part of Brimfield. Named for James Wales, a principal inhabitant.

WILBRAHAM, June 15, 1763. Springfield Mountains.—Fourth Parish of Springfield. Settled, 1731.

CHESTER, Oct. 31, 1765. Murrayfield to Feb. 21, 1783.—Ordered to be laid out Jan. 17, 1754. Sold by Massachusetts to John Chandler and others, June 2, 1762, for £1,500. The people of Murrayfield petitioned General Court, Dec. 8, 1775, that its name,—being called for Col. John Murray, of Rutland, who had sided with the Royalists,—might be changed to Mount Asaph.

SOUTHWICK, *d* Nov. 7, 1770.—S. Part of Westfield. Incorporated as a Town, 1779. Settled about 1734.

WEST SPRINGFIELD, Feb. 23, 1774. Springfield Mountains.—W. Part of Springfield. Granted at Session of May 11, 1670. Settled about 1654.

LUDLOW, Feb. 28, 1774. Stony Hill.—Part of Springfield.

MONTGOMERY, Nov. 28, 1780.—E. Part of No. 5. Part of Westfield, called New Addition, and S. Hampton.

LONGMEADOW, Oct. 13, 1783. *Masacsiek.*—Second Parish of Springfield. Settled about 1644. Named from the Long Meadow.

RUSSELL, Feb. 25, 1792. New Addition.—N. W. Part of Westfield, and S. W. Part of Montgomery.

HOLLAND, Feb. 25, 1796. District from July 5, 1783 to Feb. 8, 1796.—East Parish of S. Brimfield. Ministry settled here, 1765.

TOLLAND, June 14, 1810.—Part of Granville and Sandisfield, and of what was formerly called Southfield. Church organized here, 1797.

MAINE TERRITORY.

FEW sections of our national domain have been the object of more diversified enterprise, more disappointed projects, more political purposes and controversies, more counter and perplexing claims; the scene of more military operations, of more savage warfare and devastation, and of more various and interesting events, than the territory of Maine. With regard to its name, a few facts are applicable. Prior to 1639, navigators had called this country the "Maine land," in contradistinction from its numerous islands. In the year, just mentioned, when such territory was patented to Sir Ferdinando Gorges, as far eastward as Kennebeck river, it was denominated the "Province or

Countie of Maine." Sullivan informs us, that it was so termed in compliment to the queen of Charles I., who owned the Province of Meyne, as her private estate, in France.

From the name, we pass to the settlements and other concerns of the State, now in view. Its shores were long frequented by Europeans, for purposes of the fishery and of the peltry trade with the natives, before it was permanently occupied by foreign emigrants. Though De Monts, in 1605, erected a cross at Kennebeck and took possession of it, in the French King's name, and visited several places on the coast, as Gosnold, in 1602, and Pring, in 1603, had previously done, still he made no exertion for a fixed plantation within such limits. The Council, for North and South Virginia, granted a patent, 1606, to Lord Popham and other members of their Body, to commence a colony in Maine. The patentees sent over ships with settlers, but the enterprise failed. The ensuing year, they renewed their efforts. The company, whom they transported, came to the mouth of Sagadahock river. Here they located themselves on Stage Island. Thence they removed to a situation, since known as Phipsburg. They were styled the Sagadahock Colony. Discouraged by hardships and the loss of some among their chief patrons, they left, in 1608, and returned to England. They needed the principle and perseverance of Puritans, to brave and overcome their difficulties. During the year of their departure, two Jesuit priests, who had a difference with Biencourt at Port Royal, took up their residence at Mt. Desert, in order to form a settlement there.

Sir Ferdinando Gorges, the chief agent for colonizing Maine, as an abode for supporters of the national church and the prerogative of the Crown, and a principal proprietor in the Sagadahock[1] plantation,—was greatly dissatisfied, that this place had been relinquished. That the premises, so deserted, need not fall into other hands, he fitted out a vessel, in 1609, with Richard Vines, an Episcopal clergyman, and other passengers, to become its inhabitants. While he was thus zealous, Madame de Guercheville of France, was equally so for the spread of the Catholic faith among the aborigines of America. Having obtained of De Monts a surrender of his right, and of her Sove-

[1] Sagadahock, in a restricted sense, means the mouth or entrance of a river.

reign a charter of New France, from the St. Lawrence to Florida, she commissioned Suassaye, 1613, as her agent. This person immediately embarked for the new field of his labor. He found the Jesuit Missionaries, before mentioned, at Port Royal. He engaged them to accompany some emigrants to Mt. Desert. This large Island, so reoccupied, was called St. Saviour, and sometimes Mt. Mansel. Being advertised of this and other advances of the French to possess Acadie, the authorities of South Virginia, in 1613, fitted out a fleet of small vessels, under Capt. Argal, to conquer them. The expedition met with little resistance and was fully successful.

To secure the Sagadahock plantation against intruders of the same nation, and to trade at various points on the coast, the noted Capt. John Smith made a voyage thither. Having compassed the latter object sooner than he anticipated, he sailed for England, after several months, and left his consort, Capt. Thomas Hunt. This commander committed an act of inhumanity, which disgraced the Christian name, and created an almost implacable hatred in the natives to European voyagers and settlers. He kidnapped twenty-seven Indians from Cape Cod, shaped his course for Malaga and there sold them for slaves. What he falsely counted gain, was the cause of suffering and death to others. Actuated by better motives, Mr. Vines and others, in 1617, were at Saco. In the winter of 1618–19, some individuals, who came with Capt. Dermer, dwelt on Monhegan Island. This place was occupied in 1620, by persons, sent over by Sir Ferdinando. The Council for North Virginia, having obtained a new charter, in the year last given, from the Crown, with increased privileges, began to be aware, that if they were not more vigilant and active, the French would get a fast hold of their colonial soil and bring it under the domination of Popery. Emigrants from this nation had again planted themselves at Mt. Desert and other points more northeastwardly. As the Council's last charter did not cover Nova Scotia, they used their influence to have that section granted by James I., in 1621, to Sir William Alexander, subsequently the Earl of Stirling.

Capt. John Mason, one of their members, having had a patent from Naumkeag to Merrimack river, 1621, united with Sir Ferdinando and obtained another, 1622, from the same stream

to the Sagadahock, known as the Province of Laconia. These gentlemen were joined by associates for the colonizing of such territory. Though much uncertainty rests on the first occupancy of various settlements, prior to this period, yet there were several permanent ones by 1623. These were on Arrowsick Island, and, on the main land at Sagadahock, Sheepscot, Damariscotta, Pemaquid and St. George's river. For a fuller conformity with their political and religious views, the Council for New England appointed a general government for all their jurisdiction here. They commissioned Francis West, as admiral, to superintend the maritime affairs of the whole coast. In performance of what he deemed his duty, he visited the fishermen on the shores of Maine. He interdicted the crews there, who had no licenses, from following their employment. This was the occasion of much complaint at home. The House of Commons interfered, and the Council, in 1624, were called to answer. West was recalled and the general government here dissolved. Such difficulty embarrassed emigration to Maine. Still Sir Ferdinando did not cease his efforts. In the same year, he obtained a patent of the Council for 24,000 acres of land at Agamenticus. He dispatched a company for this location under his grandson.

Another check to the arrival of colonists, was the cession of Acadie, inclusive of the Sagadahock country, to France, 1625, by Charles I., on his marriage with Henrietta, a Princess of that nation. But the Council for New England so exhibited the injustice of this step to themselves, that the King very lothfully retracted. They had continued evidence, that their policy was viewed with jealousy by the House of Commons. This body moved, in 1626, for the abolition of their charter and for a free fishery on our coasts. Controversies of this kind and the prospect of hostilities with France, tended to discourage the proprietors of plantations in Maine. The owners of the Monhegan Colony sold it, for £50, to Giles Elbridge and Robert Aldsworth. But such a state of things, which was injurious to those in England, opened a freer source of profit to the enterprising undertakers of the Plymouth Colony. During the same year, they set up a truck house at Penobscot. The year following, their plantation received a grant of land,

for a like purpose, on the Kennebeck, and, in 1630, had it confirmed with enlargement.

To carry on their colonial plans with a more single hand, Sir Ferdinando and Capt. Mason divided the Grant, which they held in common. The former took the east of the Piscataqua river, and the latter the west of the same stream. The last division, being part of Laconia from the Piscataqua to the Merrimack, was chartered anew to its proprietor, 1629, and denominated New Hampshire. About the same time, Thomas Commock had a patent of 5,000 acres between Spurwink and Black Point, in Scarborough. This tract was settled, 1632, by himself and others. Two grants were allowed, 1630, to the planters of Saco, including the present Town of this name, and Biddeford. The grantees of the one were Richard Vines and John Oldham, and those of the other were Thomas Lewis and John Bonython. Their tracts were on the sides of Saco river. Each of them was four miles wide and eight miles long from the sea shore. In the same year, the Lygonian charter was conferred on John Dye, and other gentlemen of London. It secured to them forty miles square from Cape Porpoise to Casco, and the right of jurisdiction over the soil. To forward their object, Sir Ferdinando gave up his claim to such land, as a portion of Laconia. The territory, so relinquished, was intended particularly for agriculture, as well as for trade and fishery. The company sent over Bryan Brinkes and others, to be its occupants. These came in a vessel, called the Plough, as significant of their principal employment. They located themselves south of the Kennebeck, in Casco Bay. They were called "The husbandmen." They tarried at their adopted residence a year; took the vessel which brought them over, and sailed for Watertown, in Massachusetts.

With regard to these, so quickly disheartened, Governor Winthrop remarked, that "most of them proved familists, and vanished away." The proprietors of Lygonia, thus disappointed, empowered Richard Dummer, of Newbury, in 1638, to take possession of it, and turn it to the best account.

In 1631, the Council granted to John Beauchamp, of London, and Thomas Leverett, of Boston, in England, a patent from the coast, between Penobscot and Muscongus rivers, to a line run-

ning east and west, and to the north so far as not to infringe on the Kennebeck tract of the Plymouth colony, and to make 30 miles square. The patentees immediately despatched a company to improve the premises. They had a truck house erected on the eastern bank of St. George's river, five miles below the head of tide water. Such a propriety was afterwards noted as "the Waldo Patent." The same year, Robert Trelawney and Moses Goodyear, merchants, of Plymouth, in England, received a grant from the Council. It extended from the mouth of Spurwink river, 15 miles inland, thence eastwardly to Presumpscot river, and so down to the sea. John Winter, as agent of the grantees, began to occupy the soil, 1632, and had his house on Richmond Island. Here he employed a large number of hands in the fishery. He was governor of the settlement. The last patent, issued by the Council for New England, was that of Pemaquid. It was dated 1631–2, and made out to Robert Aldsworth and Gyles Elbridge. It confirmed to them the land, between Muscongus and Damariscotta rivers, and northward so as to contain 12,000 acres, and a lot of 100 acres for every emigrant who should be transported hither by the proprietors within seven years, and who should reside here three years. It comprised the Damariscotta and other Islands within nine leagues of the shore. It bestowed on the grantees the right of government over the Colony, as well as fee simple in the soil.

By the treaty of St. Germains, 1632, Charles I. contracted, that the French should hold Nova Scotia, which they considered as extending not less westward than Kennebeck river. The King seems to have done this as an offset to his failure in performing a like conveyance on his marriage with Henrietta. Such a measure was accounted by many of his subjects, as one of the adverse stretches of power which finally proved his downfall. It, of course, encouraged aggression on English tenants of the soil. In 1633, a French crew plundered the Plymouth trading establishment at Penobscot. News of this event alarmed Massachusetts, and they erected fortifications. The next year, a detachment, commanded by La Tour, destroyed a similar post at Machias, commenced by the same proprietors several months before. When waited on for satisfaction, he replied, "I wish the English to understand, if they trade to the eastward of

Pemaquid, I shall seize them." This was conclusive proof, that the French were in earnest not to suffer the recent engagement of Charles I. to remain as a dead letter.

Having so committed himself against the interest of the Northern Colonies, he still was desirous, that the Council for New England would resign their Charter, as a means of imparting to him more absolute sway over such a compass of territory. This Corporation had a similar proposal from him about 1631. They perceived that the popular current was set against their policy, and that they were unable to curtail the liberties of Massachusetts, as they wished. In view of these and other considerations, they concluded to comply with the royal request, on certain conditions, favorable to their main purpose. These were, that they might partition their jurisdiction here into twelve divisions; draw lots for them, and have them under so many proprietary governors, all subject to one general Governor. According to this arrangement, Maine was parcelled out as follows. The first division from St. Croix to Pemaquid, named the County of Canada. The second between Pemaquid and Sagadahock, back from the sea-board. The third from Androscoggin to Kennebeck. The fourth, on the sea-board, between Sagadahock and Piscataqua. The third and fourth sections fell to Sir Ferdinando Gorges.

In anticipation of the Council's thus dissolving, the King appointed Lords Commissioners for his American Plantations. This Body presented Sir Ferdinando to his Majesty, as Governor-General of the newly made Provinces, and he was accordingly confirmed. But their movements towards the accomplishment of their purpose, were strikingly impeded.

From them, so hindered, we turn to Maine. In 1635, D'Aulney, a strenuous supporter of papacy, took possession of Penobscot. About the latter part of this year, Sir Ferdinando, being prevented from coming over as General Governor, sent his nephew, William Gorges, as chief magistrate of New Somersetshire. This gentleman held a General Court at Saco, the next Spring, and proceeded to discharge other duties of his station. The year succeeding, he went back to England, when his uncle appointed six persons to govern the Colony. Resolved to pursue his course, with regard to his American settlements, the King

issued a new order for Sir Ferdinando to become the Governor-General over the northern portion of them. At the same time, he commanded, through the Lords Commissioners, that Massachusetts should surrender their Charter. In keeping with the unsteady measures which had been adopted as to the soil of Maine, he gave a patent to Sir Ferdinando, probably as some consideration for his being disappointed of the government over North Virginia. The bounds of such a grant were as follow. 120 miles northwestward from the mouth of Piscataqua river, and the same distance from the mouth of Kennebeck river in like direction, and all the land between these two lines and the Islands, within five leagues of the main, between the same streams, together with Nantucket and Martha's Vineyard. One of the stipulations of such a patent was, that Episcopacy should be established among the inhabitants of its soil. This had been the evident plan of the Council for New England, ever since Congregationalism and Freedom began to show their predominant influence in Plymouth and Massachusetts. Such policy, however hard for the Puritan Colonists, was entirely consistent with the avowed principles of its authors. The grant, to which such a condition was affixed, was divided into two sections, east and west, by the Kennebunk river. The latter was denominated Yorkshire, and the former New Somersetshire. The political circumstances, under which this territory was royally assigned to Sir Ferdinando, were far from encouragement to Massachusetts. But, as some offset for this, Thomas Purchase, a first settler of Pejepscot, conveyed to them, a few months afterwards, a tract in that region, so that he and his company might be under their protection. Such land was four miles square, on each side of Androscoggin river towards the sea. This step indicated more confidence in the Bay Authorities, however doomed to dissolution by the Crown, than in the Court Powers at home.

As to Sir Ferdinando's Province, its prospect became increasingly dark. His Deputy, Thomas Gorges, having administered its affairs three years, returned to England in 1643. That nobleman, unable to exercise further control over the concerns of Maine, and absorbed in the contests of the nation, closed his eventful career about 1647, while in arms for the defence of the

Throne. According to what he sincerely deemed the best interests of North Virginia, had his purposes and plans for it been carried into effect, its institutions of church and state would have been brought far more under the influence of regal domination, and would scarcely yet have eventuated in our political independence. The same year that Thomas Gorges went home, Alexander Rigby, sustained by the Republican party there, bought Lygonia, or the Plough Patent, and appointed George Cleaves governor of the inhabitants. This tended to promote, on a smaller scale, the party feelings and disputes which prevailed in the mother country. Richard Vines, having been left, as Chief Magistrate of Gorges' Province, had, in 1644, a controversy with Cleaves about their respective jurisdictions. They submitted their difficulty to the Bay Colony, who, in 1645, advised them to live amicably until they could have an opinion from the Commissioners for American Plantations. This Body decided that Rigby's claim should stand, and both Colonial administrations continue.

From the wane of the royal cause, and the death of Charles I., in 1649, the people of Maine began to feel more fully their need of protection from some other quarter, than from their own proprietors. Proposals were made by some of them, except those at Pejepscot, in 1651, to come under Massachusetts, the literal interpretation of whose charter included their bounds. The ensuing year, a majority of the people there thus subjected themselves. Edward Godfrey, Governor of Sir Ferdinando's Province, and other royalists, stoutly opposed this connexion. In a reply to them, of 1652, the Legislature of the Bay Colony held the succeeding language. "For several years, the extent of our jurisdictional rights were not fully understood; and as long as the people of Maine were contented with the regular charter government, established among them, and a friendly intercourse between them and us was continued uninterrupted, we were disposed to forbear, though we never abandoned the pursuit of our utmost claim and right." Their line, according to the survey of Andrews and Clark, in 1652, ran from three miles north of the head of Merrimack river, above the northern sources of the Piscataqua, crossed Saco river towards the mouth of Little Ossipee, and terminated at Upper Clapboard Island, about three

miles eastward of Casco peninsula. In 1652, Edward Rigby, son of the last proprietor of Lygonia, notified the authorities there, that he dissolved them until they should receive his further orders. This step suppressed the opposition of Godfrey and his supporters, to the rule of Massachusetts.

In 1654, the French, from Pentagoet, or Penobscot, to Port Royal, were subjected to the English government. The succeeding year, Cromwell commissioned Sir William Temple, as the Governor of such conquered territory. The year afterwards, a charter was granted to the latter, William Crown, and Stephen de la Tour, for his ancestral claims, of the country from Merliquash, now Lunenburg, in Nova Scotia, to Penobscot, St. George's river, and Muscongus.

As several prominent adherents to the Royal party, in Maine, still contested the authority of Massachusetts, the latter made the following remark to them in 1655. "It is time all combinations and all resistance to our claim, should cease. Our title does not rest under a shadow of doubt." This subject, being left to the judgment of Cromwell, he decided in favor of the Bay Colony. After protracted objections to such a decision, the inhabitants of Lygonia complied with it in 1658.

This year, the population of Maine sent an address to the Protector. In it, they expressed their satisfaction with the administration of Massachusetts over them, and desired that such a relation might be continued. The union, so formed, would not have met the interruption which it soon did, had there been no change in the national government. But, on the accession of Charles II. to the throne, in 1660, the claims of Mason and Gorges were hopefully revived. The Rigby title to Lygonia was not presented for allowance, because its proprietor had coöperated with the anti-royal party. The inhabitants of Maine, knowing that, if such movements were successful, they should be again thrown upon uncertain exigencies, and renewedly subjected to unstable and adverse experiments, forwarded a representation to the Crown. This document related, that, at their own request, the jurisdiction of Massachusetts was extended over them, that they had prospered under it, and they earnestly wished for no change in their Colonial government. The Legislative Authorities, thus approved, petitioned his Maj-

esty not to be prejudiced against them by misrepresentations. The matter was left to a Committee of Parliament, whose report was what their politics would naturally suggest. As made in 1661, it was, that Maine should not be under the rule of the Bay Colony. Of the last, it asserted that they had been long plotting to become a Commonwealth, independent of the Throne. Such a charge, with the royalist, was condemnation,—with the advocate of freedom, justification. A consequence of this was the speedy resistance of some in Maine, to the laws of Massachusetts. The heir of Sir Ferdinando appointed rulers for his Province. The commotion, so raised, was checked in 1662, by our Legislative Authorities. They commanded the people at the eastward, in 1663, to obey their injunctions until new orders were received from the King. The next year, instructions came from him, that the population of Maine, to the Kennebeck river, should be under the control of Sir Ferdinando's heir. The territory from this stream to the St. Croix, formerly assigned to the Earl of Stirling,[1] was granted, in 1664, by Charles II. to his brother James, the Duke of York. Thus the grant to Sir William Temple and others, under the Protectorate, was largely taken from them. This region was visited by the royal Commissioners, 1665, and was named by them, as the County of Cornwall. The same persons selected magistrates to govern its inhabitants. They also stopped at Lygonia, and ordered the people there to throw off their connexion with the Bay Colony, and conform with their mandates. So situated, the Lygonians petitioned his Majesty for relief in their political embarrassments. They stated that their advancement had never been so great, as when protected by Massachusetts, and that they were entirely satisfied with being under their laws.

Another trial awaited the English in the lower part of Maine. By the treaty of Breda, in 1667, Nova Scotia was restored to France. The ensuing year, an explanation was appended to this contract, so that it should embrace the Sagadahock country, however recently given to the Duke of York. Governor Temple, having a proprietary right in the soil, thus surrendered, was promised a compensation from the royal exchequer. Not re-

[1] The heirs of Stirling have, within a few years, recommenced endeavors to substantiate their claim to the Sagadahock country.

ceiving the sum, so stipulated, he declined to resign the premises to the French till 1669, when he was ordered to do it by Charles II. His assured remuneration neither came then, nor ever afterwards.

Not more than three years had elapsed from the appearance of the crown Commissioners in Maine, before discord and distress pervaded its settlements. So situated, they looked, as usual, to Massachusetts for deliverance. In conformity with the petition of a majority among them, such were again permitted, in 1668, to be thus favored. The rulers there, who had been empowered by the regal Commissioners, made what resistance they could on this occasion. Thomas Danforth was elected by the Bay Legislature, in 1670, as President of the Courts at the eastward.

An error having been suspected in the survey at the head of Merrimack river, Thomas Clark and George Mountjoy were commissioned by Massachusetts, 1671, to make a careful examination of the premises. This was done. The report of Mountjoy stated, that he found the northernmost source of the Merrimack six miles further up, than was estimated by the previous survey. A line from the last ascertained point, due east, crossed the Sagadahock where Bath now is, and terminated at White Head Island in the Penobscot. Conformably with the desire of the people, who occupied the additional part of such a section, the Bay Colony, by their Commissioners, received them as their subjects, 1674, and called the country, from Sagadahock to Gorges' river, the county of Devonshire. The tract, thus newly adopted, belonged to the Duke of York's patent, who had manifested little regard for it, except to have it improved by the French under Catholic influence. The same year, the Duke had his grant of Sagadahock and other American territory renewed. He immediately appointed Edmund Andros, as Governor of that section and also of New York.

Penobscot, under French authority, was captured by the Dutch in 1674 and 1675. In the last of these two years, some vessels, from Boston, drove the captors away. At their Session of Aug. 9, 1676, the General Court of Massachusetts, in reply to a proposal from Governor Andros for the entire abandonment of Maine by its population to the enemy, used the

subsequent language. "That as they may not justify the act of sundry of the inhabitants, who have, in a very dishonorable manner, forsaken those places, that might, with meet care, have been kept out of the enemy's hands, so they cannot countenance or encourage the motion, made by the Governor of York, the tendency thereof being apparent for the damage of His Majesty's interest in those parts, and quitting the same to be a prey not only to the Indians, but, also, to the French, who are said by themselves to be their abettors in the depopulation there, but doe judge it farr more conducible to His Majesty's interest, that, with one shoulder, all his subjects, in these plantations, doe joyne in driving the enemy thence." In accordance with such a reply, our Commonwealth, amid their severe depressions, dispatched a reinforcement to protect Maine and annoy its invaders.

It being evident from the Royal favor with which the revived claims of Gorges and Mason were treated, that Massachusetts must either give up the Province of the former, or buy it, the last of this alternative was preferred. The sale was made by the heir of Sir Ferdinando to John Usher of Boston in behalf of the Bay Colony, March 13, 1678[1] for £1,250 sterling. In October of the same year, this Commonwealth concluded to dispose of such territory, so as to reimburse the money, paid for it in England. But, in the session of the subsequent May, they determined otherwise. The purchase was far from meeting the approbation of the King, who sought to curtail the bounds of Massachusetts and not enlarge them. Governor Andros imitated this dislike of his Majesty. Still, as in many other previous instances, the Bay Authorities stood against the frowns of royalty and continued, while possible, to maintain their rights. They established a government over Maine, Feb. 4, 1680, in accordance with the provisions of Gorges' charter, and appointed Thomas Danforth, as its President. So violently were they assailed by their political adversaries, and so imperiled was their very Colonial existence, that they instructed their agent, in 1683, to relinquish their title deed of Maine, if this could be a means of preserving their charter. But such

[1] There has been considerable speculation about this date, which, as here expressed, is the true one, according new style, as to the year.

an offering was of no avail. The ensuing year, all the privileges of our Commonwealth were declared forfeited to the Crown. Maine, so wrested from their hands, became the object of much speculation. Various portions of it were bought of the Indians. As a person, fitted, in his political feelings, to bear with a hard hand upon New England, Col. Kirke was commissioned by the Crown to govern Massachusetts, Plymouth, New Hampshire and Maine. But his mission hither was delayed by the decease of the King, in 1685, and James II., was induced to drop him from such a trust. The following year, the same extent of jurisdiction, assigned to Kirke, except Plymouth, with the addition of Narraganset, was committed to Joseph Dudley, as President, for a few months. The latter was succeeded by Edmund Andros, who had such jurisdiction extended so as to include Pemaquid, and Plymouth. The successor of Andros in New York and Sagadahock, 1683, was Col. Thomas Dungan. Commissioners of the last visited his eastern territory, 1686, and spoke of it as a county by its former name of Cornwall. They were instructed to consider the Duke's limits there, as reaching to the St. Croix. Difficulty arose between these two governors about their extent of authority at the Eastward. This was settled by the enlargement of Andros' jurisdiction, 1688, over all New England, New York and the Jerseys. The people of Maine, as well as others under his administration, suffered severely in their landed property. They were obliged by him to obtain new deeds of such estate, at considerable cost, or else have it forfeited. He took possession of Penobscot, the year last mentioned, where Baron de St. Castine resided.

After the expulsion of Andros, 1689, the Massachusetts Council of Safety restored the government of Maine, as it was prior to the usurpation. The capture of Nova Scotia by Sir William Phips, 1690, confirmed the country, from St. Croix to Kennebeck, to the English. The soil, thus taken, and all the rest, just named, were placed, 1692, by the Charter of William and Mary, under the laws of Massachusetts. In 1694, Madocawando, a chief of the Penobscots, whose daughter married Castine, sold a large tract of land to Sir William Phips, about St. George's river, which was owned, 1736, by Col. Samuel Waldo of Boston.

By the treaty of Ryswick, in 1697, Nova Scotia, without any definite limits, was ceded to the French. This, as might be anticipated, was the occasion of controversy. The English claimed the Sagadahock country from Kennebeck to St. Croix, and so did the French. In 1698, the latter nation, to strengthen their alliance with the Canibas, who had become deeply imbued with the influences of papacy, erected a chapel at Norridgewock. With regard to this matter, the Lords Commissioners wrote, as follows, to the Earl of Bellomont, October 30, 1700. "As to the boundaries, we have always insisted, and shall insist upon the English right as far as the river St. Croix. But, in the mean while, in relation to the encroachments of the French, and their building a church on Kennebeck river, that seems to us a very proper occasion for your Lordship's urging the General Assembly of Massachusetts to rebuild the fort at Pemaquid, which they ought to have done long ago and thereby they might have prevented this."

As to the Pejepscot Purchase, its owner, Richard Waldron, having deceased, it was sold, 1714, to Messrs. Hutchinson, Ruck, Noyes and others for £100. Relative to lower Maine, the last Charter contained a restriction, which impeded the extension of settlements in that quarter. It was that no grant of land, east of Kennebeck river, should be valid without the royal sanction. The conclusion was drawn by many in England, that the fee of such territory was altogether in the Crown. On this account, William Armstrong and others, who had served in the army, petitioned the Lords of Trade and Plantations, in 1718, that the Sagadahock country might be granted to them. The proposition was discussed before the Board, by agents of the petitioners and of Massachusetts. To the last it was suggested, that if they would give up all title to the soil in question, they should not only have the jurisdiction, but, also, the propriety of all Maine, west of the Kennebeck river. But our Commonwealth too well understood the probable disadvantages of such a concession and therefore declined the offer. Here the project of Armstrong was dropped. Still others were advanced. In 1720, Capt. Thomas Coram of England, proposed to raise a Company with a large capital, who should have the Sagadahock country more fully settled by emigrants, for the

purpose of raising flax and hemp enough to supply the royal navy with cordage. But the plan, being more visionary than practicable, was suffered to fall. Another scheme was more successful. Col. David Dunbar, a native of Ireland, was its chief promoter. He had been commissioned surveyor of the King's woods in Maine. He made a representation quite attractive to the authorities at St. James, that if he could have the Sagadahock lands under his control, they would be more fully and advantageously settled, than they would be while under the government of Massachusetts. He was accordingly empowered by the Crown to make trial of his purpose. He came among the inhabitants, beyond the Kennebeck, 1729, and assumed a more rigid rule over them, than they would bear in silence. They laid their grievances before our Legislature and asked relief. This Body united with them in forwarding addresses to his Majesty for the removal of Dunbar. In view of the facts, the Attorney and Solicitor Generals made a report, Aug. 11, 1731, that he had no right to the Sagadahock country. Previous to this decision, he had been appointed Lt. Governor of New Hampshire. The year afterwards, he relinquished his authority in Maine.

A considerable period elapsed before another movement was made to disturb the jurisdiction of the Bay Province over the Sagadahock soil. In 1754, a memorial was laid before the King in Council, from William Philips Lee and Mary Trumbull, both of England, that such territory might be confirmed to them, as heirs to the Earl of Stirling. Though their request was not allowed, the claim was not abandoned. As a means of suppressing such efforts to withdraw lower Maine from their hands, to defend it more effectually against Indian enemies, and to accommodate many, who, after the reduction of Canada, intended to emigrate, Massachusetts in 1762, granted twelve townships. These were located between Penobscot and Union rivers, on the Charter condition, that they were confirmed by the King. This quarter was an object of increasing interest, both here and abroad, as a favorable field for colonization. A memorial from Robert, Earl of Catherlough, Hugh Viscount Falmouth, Florentius Vassal and others, dated January 29, 1766, is presented to the General Court of Massachu-

setts. It states, that the memorialists had united to advance the settlement of North America, for "the welfare and security of Great Britain." It desires that their company may have a Tract of land twelve miles each side of Machias River and thus extend fifty miles inland. Their agent was Dr. Sylvester Gardiner. Their request was deferred to the next May session, but was not then granted. Aware of such steps, a descendant from William Alexander, Earl of Stirling, made serious demonstration, that it was his purpose not to remain behindhand. This is evident in the succeeding letter.

"*Baskenridge, August* 10, 1768.

"I have the honor to transmit to your Excellency some proposals, I have lately published, for settling and planting a tract of land belonging to me, situate in the eastern part of your government and which I have good reason to expect I shall be able to effect so far as to the amount of two hundred families next Spring. I also send your Excellency a printed state of my title to that tract of Country, by which your Excellency will find, that it is founded on the same original Patent, under which all the other Lands, within your jurisdiction, are held. His Majesty in Council has long since been informed of my right and intention herein; and I cannot but hope that the settlers, on their arrival, within your Province, will meet with every encouragement from your Excellency, that so landable a design merits. I have the honor to be,

"Your Excellency's most humble servant,

STIRLING."

"His Excellency, Gov. BERNARD."

To counteract the plan, so proposed, Governor Bernard issued a proclamation the 7th of next month. This document declared that Massachusetts would protect the people of Sagadahock against any intrusion of the Earl's heir, and cautioned all persons not to take leases from him or his agents, until the royal pleasure should be made known.

Dissatisfied with the refusal of the King to confirm the grant of the Townships in Maine, our Legislature chose a committee on the subject. Their report was handed in, July 1, 1771,

and contained various remarks. Among these were the following. "Complaints have heretofore been made, that the Province have neglected to defend and improve the territory and in consequence of them, attempts have been made to deprive the Province of rights in it. This was the case when Mr. Dunbar took possession of it in behalf of the Crown in 1729. If there be no design in persons of influence in England to procure a part of this country to themselves, we should apprehend the preservation of the mast trees, growing thereon, was the principal or only reason of the non-confirmation of the said grants." Commissioners of Massachusetts, who had visited Maine on this and other subjects, reported Sept. 12, 1771. While speaking of encroachments there, they used the subsequent language. "When we consider the description given by Monsieur Champlain, who we apprehend was the first European, that reconnoitred the Eastern shore and gave the river St. Croix its name, we are convinced, that the river St. Croix mentioned in the Royal Charter, can by no means be the river Passamaquodda, but that the river Passamaquodda, being an Indian name, was then known thereby. When we consider, also, that there is a living witness (whose deposition we wish might be taken in perpetuam Rei memoriam) who will swear that about sixty years ago, he used to trade at St. Croix; that by the Indians, he traded with (who were born there and always lived there, and by the oldest of them, who had it from their fathers) the river St. Croix aforesaid, was known by that name, and that St. Croix river was East of Passamaquodda. When we consider these things and many more we could mention, it is plain to us, that the river St. Croix, which we call by that name and which is East of Passamaquodda, is the true river St. Croix, and the Eastern boundary of this Province, as mentioned in the Charter of this Province. Notwithstanding which, we are well informed that there are grants made by the Governor or Government of Nova Scotia of Grand Manan, some of the Islands of Passamaquodda Bay, and of land upon the Maine and settlements thereon, all west of St. Croix."

Whatever objections the King may have had to the granting of townships at the Eastward by our Commonwealth, though they probably were, lest by such license, a Province, long ob-

noxious to their Sovereigns, for opposition to arbitrary measures, might extend their population and power, and thus have more ability to resist oppression,—they were all nullified by the Revolution.

In 1778, Congress divided Massachusetts into three Districts, for the trial of prizes and other maritime cases, named Southern, Middle and North. The last was applied to Maine, and thus the term, District, was given to it, and continued to be so, until it became an independent State.

As a means to lessen the oppressive debt of the Commonwealth, incurred by the Revolutionary struggle, the Legislature proposed, in 1783, through a committee, to sell lands in Maine. They offered lots on the best locations at $1,50 an acre. For this purpose a Land office was established in Boston. The heirs of Brigadier General Waldo being desirous that his claims to the Muscongus patent, might be confirmed to them, the Legislature complied, July 4, 1785, by securing to them thirty miles square between the Kennebeck and Penobscot rivers. According to their petition of Feb. 23, 1798, through General Henry Knox, the same authorities supplied the deficiency of such a claim, by State lands in Bangor, Hampden, Hermon and Newburgh.

Perceiving that their effort to help pay off our public debt, by the sale of Maine lands, was almost ineffectual, from the want of general confidence in the durability of our free institutions, the Legislature ordered, Nov. 9, 1786, that fifty townships, of six miles square, between the Penobscot and Schoodic rivers, be disposed of by Lottery. Reservations of four lots in every Township, each being 320 acres, for the first minister, for use of the ministry, for a grammar school, and for public education in general,—were to be made. There were 2,720 tickets at £60 each. Every holder of a ticket was entitled to a prize from a half mile square to a whole Township. The Lottery was drawn the next Spring, though the greater part of the tickets remained unsold. William Bingham, a wealthy merchant, then in Philadelphia, purchased the Townships which were not drawn, and a large proportion of the prize lots, that averaged nearly fifty-two cents an acre. The tract, so conveyed, is known by the name of the Lottery Townships.

As an interesting document, relative to a portion of the Sagadahock territory, the following is here presented.

"*To the Honorable Senate and the Honorable the House of Representatives in General Court assembled:*

"The Petition of Barthelemy de Gregoire, Esq. and Marie Therese de Gregoire his wife, Grandaughter of De la Motte, late owner of Donaquee and Mount Desert, humbly sheweth :

"That in the year of our Lord one thousand six hundred and eighty-eight, the said grandfather of the said Marie, whose heir she is, being then in the service of his most Christian Majesty the King of France, and Governor of the place called Detroit, obtained from his said Majesty a grant of the lands lying upon the river Donaquee, in the County of Lincoln, and divided thereby, extending two leagues in length upon the sea-shore, and two leagues in depth upon said river,—viz. one league upon the west side, and the other league upon the east side of said river, together with the Island called Mount Desert, and other Islands being upon the fore part of said two leagues, extending on the shore as aforesaid, to have and to hold the same to the said De la Motte Condillac, his heirs and assigns forever. That said De la Motte Condillac took possession of said lands, and continued to occupy and to claim jurisdiction over them until the year of our Lord one thousand seven hundred and thirty, wherein he died, as appears by sundry acts, to which his name is prefixed with the style of Lord of Donaquee and Mount Desert. That by his death the lands descended to his son, and from him to said Marie, your petitioner. That by the treaty of Utrect, in the year of our Lord one thousand seven hundred and twelve [thirteen], the country, in which said grant is situated, was ceded to the English, saving the rights of individuals, who afterwards, in violation of said treaty, usurped possession of the territory, whereby it becomes impossible to prove the actual possession of said lands by your petitioner's ancestors, down to the period posterior to the death of said De la Motte Condillac; and your petitioners humbly conceive that such proof is not requisite, since the laws of the country do not allow the owner of lands to be barred of his right, unless his claim be suspended for sixty years; but, as your petitioners are able to prove that Monsieur de la Motte continued to claim said lands,

and to assert his title, to the time of his death, which is within the term of sixty years, they conceive that no title by mere prescription can operate against them. Your petitioners, however, would not have neglected their claim so long as they have done, had not the marriages, minorities and death of various heirs, and other accidents, joined to the little probability of obtaining justice from Great Britain, prevented them from prosecuting it with steadiness and effect, the King of Great Britain having confirmed, without right, said lands to the late Governor Bernard. That since the peace between Great Britain and America, your petitioners have applied to this honorable Court, by the Consul-General of France, with as much assiduity as the distance between the Countries would permit, and, at length, at great trouble and expense, crossed the Ocean in their own persons, encouraged by the opinions of Mr. Jefferson and the most eminent characters, as to the validity of their title. They therefore humbly pray your honors to consider and compassionate their case, and to decree and confirm to your petitioners and their heirs, the possession of said land, being their lawful inheritance, and as in duty bound shall every pray.

"*Boston, Nov.* 6, 1786."

The foregoing petition was so far granted, July 6, 1787, as to include all lands, on the premises, at the disposal of our Commonwealth. The petitioners thus came into possession there of about 60,000 acres, which embraced Trenton, and part of Sullivan, Ellsworth, Hancock, Eden, and Mt. Desert, with the Islands fronting these towns, to the ocean. The report of a Committee, on this occasion, gave the subsequent facts. The river, Donaquee,[1] was then known as Taunton river, and fell into Taunton Bay. Mt. Desert, mentioned in the preceding petition, was granted by our Legislature, February, 1762, to Governor Bernard, and was soon after confirmed to him by the King. A resolve passed in our General Court, June 23, 1785, that Sir John Bernard, who had proved himself a friend to the United States, should have one-half of the same Island. The next December, he agreed to pay, for the other half, £2,500, in consolidated notes. But this contract was relinquished.

[1] Now called Union River.

Besides the confirmation of lots in Maine for Harvard College, 1790, petitions began to be laid before the Legislature the next year, for Townships there, for the support of Literary Institutions. Such requests were often made, for a considerable period of years, and were generally allowed. They were also presented for other objects, as roads, bridges and canals, and met with a like reception. As the passion for speculation in Eastern lands prevailed to an unsafe extent, the General Court saw fit, 1795, to suspend further sales. Still it sought to be gratified in another way. Many grants were made for public objects, which were mostly bought up by individuals. When the discovery was made, that more Townships had thus been thrown into the market, than could be seasonably settled, the fever of speculation subsided. Among the incidents, unfavorable to the prosperity of Maine, was the counter claims to the soil between the Kennebeck and Muscongus, and a consequent demand on the inhabitants for their estates. These refused to surrender the improvements of years without suitable compensation. The rod of prosecution was held over them. In this state of conflicting interests, the General Court passed a law, March 2d, 1808, called the "Betterment Act." This decided, that no tenant, who had retained his land for six years or more, should be ejected without the worth of his improvements. It afforded relief to many, and quieted their fears, lest the power of law would deprive them of their equitable right. Still several ancient titles continued to perplex the occupants of the soil, which they covered. Commissioners of the State were empowered to compromise several of them, as the Brown, Drowne, and Tappan claims to Towns between Muscongus and Sheepscot rivers. This was amicably done, 1813, by assigning unappropriated lands to the different claimants.

Having thus adduced various facts with regard to Maine, though necessarily occupying much more space than was intended, we proceed to its Counties.

COUNTIES IN MAINE.

Besides some facts, relative to the Counties of this District, previously adduced, a few others are here presented. By a vote of the Massachusetts Legislature, June 26, 1716, it was

ordered, that, for a more convenient dispensation of justice, all the settlements there, having been much reduced by the Indian wars, though beginning to recover, should belong to the County of York.

In 1760, the Counties of Cumberland and Lincoln;—in 1789, of Hancock and Washington;—in 1799, of Kennebeck;—in 1805, of Oxford;—in 1809, of Somerset;—and in 1816, of Penobscot, were formed. These Counties contained 236 incorporated Towns, when the last trial for having Maine an independent State was effectual, in 1820, the Act of Massachusetts for this purpose being passed June 19, 1819. From these towns, "Appledoore" was long since dropped. This place, comprising the Isles of Shoals, which belonged in part to York County, and in part to Dover and Portsmouth, was incorporated by Massachusetts at the session of May 22, 1661. These Islands were settled early. Mr. Hull preached there in 1640.

NOTE.—The signs and style, used for Massachusetts Towns, will be used with respect to the Towns in Maine, so far as applicable. The numerals, placed at the end of remarks on each Town, denote its number of acres, as contained in the valuable survey of Moses Greenleaf, Esq.

YORK COUNTY.

Incorporated May 18, 1653.[1]

The original titles to the following Towns, are founded on grants from the Crown and Lords Proprietors:—Biddeford, Elliot, Kennebunk, Kittery, Saco, Wells, and York. The title of Kennebunk-Port was derived from Crown Proprietors and Indian grants. The ensuing Towns have their first titles from Indian deeds, adjudged valid:—Alfred, Berwick, Buxton, Cornish, Hollis, Lebanon, Lyman, Limerick, Limington, Newfield, Parsonfield, Shapleigh, Sanford, South Berwick, and Waterborough.

YORK, April 10, 1641. *Agamenticus* or *Accomenticus* to Nov. 22, 1652. Georgiana.—Settled, 1624. Chartered as a borough, April 10, 1641, and, as a city, March 1, 1642. Came under Massachusetts, Nov. 22, 1652, which was confirmed at the session of General Court beginning May 18, 1653. This last date has long been reckoned as the time of York's incorpora-

[1] Commissioners of Massachusetts and the people beyond Piscataqua Northerly and the Isle of Shoals, agreed, Nov. 20, 1652, that the territory of the latter party should be called Yorkshire. This was confirmed by Massachusetts Court at the session of May 18, 1653.

tion, which seems to have first taken place when it was made a borough. York had 80 soldiers, 1675.—31,788.

KITTERY, ×Oct. 20, 1647.—First settled at Spruce Creek, about 1624. Incorporated at a session of General Court at Wells, which commenced Oct. 20, 1647. Submitted to Massachusetts Nov. 20, 1652, which was confirmed at session of May 18, 1653. The last date has long been called the time of Kittery's incorporation. Kittery had 180 soldiers in 1675.—11,160.

WELLS, ×Aug. 30, 1653. *Webhannet.* Preston.—Settled by Rev. John Wheelwright and friends, of Exeter, 1642. Purchased by him, 1643. Came under Massachusetts, July 5, 1653, which was confirmed by the Legislature at their session of the next Aug. 30. This has been the date of its incorporation, as well as that of Arundel and Biddeford, who united with Massachusetts on the same day, for the like reason. Wells and Cape Porpoise had 80 soldiers in 1675.—28,379.

ARUNDEL, ×Aug. 30, 1653. Cape Porpoise, to June 5, 1719; now Kennebunk Port.—18,953.

BIDDEFORD, ×Aug. 30, 1653 *Saco.*—Biddeford and Saco territory was settled about 1623. In 1629, the Council for New England granted a tract of 8 miles long, on the west side of Saco river, from its mouth, and 4 miles wide, to Richard Vines and Thomas Oldham. By this patent, the soil of Biddeford is still retained. In 1636, Saco had about 160 inhabitants. General Court ordered Saco to be called Biddeford after Nov. 17, 1718. From this date its incorporation has been commonly reckoned, though not so properly as from the date of its admission to the jurisdiction of Massachusetts. Saco and Winter Harbor, in 1675, had 100 soldiers.—15,608.

BERWICK, June 9, 1713. *Newichawanock.*—Part of Kittery, or the Parish of Unity. First settled about 1624. Came under Massachusetts July 5, 1653.—25,769.

SACO, *d* June 9, 1762. *Saco.* East Side of Saco River. Pepperelborough, to Feb. 23, 1805.—Granted by the New England Council to Lewis and Bonython, 1630. Part of Biddeford. Incorporated as a Town, June 9, 1772.—19,720.

LEBANON, June 25, 1767. *Towwoh.*—Granted April 20, 1733. Settled about 1743. Had 20 families in 1757.—23,558.

SANDFORD, Feb. 27, 1768. *Bonny Beag* or *Benapeag; Mousan.* Phillipstown.—A grant by Massachusetts to Bryan Pendleton and others, of six miles square, May 12, 1675, seems to have included Sandford. Ordered to be surveyed, June 24, 1731. Granted to be a Township, Feb. 16, 1734. Plat accepted March 24, 1736. Permanently settled, 1740. Population 150 in 1756. First named for William Phillips, the proprietor. Second named for his son-in-law, Peter Sandford.—20,015.

BUXTON, July 14, 1772. Narraganset, No. 1.—Plat accepted Feb. 11, 1734. Granted to Philemon Dane and others, of Ipswich,

Rowley, Newbury, Haverhill, and Amesbury, called the "Ipswich Society," for service in Narraganset Expedition of 1675. Had over 60 families in 1771.—22,617.

LYMAN, March 11, 1778. Coxhall, to Feb. 26, 1803.—Sold by Sagamore Fluellen to John Saunders, John Bush, and Peter Tarbitt, 1660, who disposed of it to Harlackindine Symonds, of Ipswich, 1668. The last owner sold it to Roger Haskins and others, June 12, 1688. Its proprietors, chiefly from Ipswich, petition General Court, May 29, 1765, for its enlargement.—21,630.

SHAPLEIGH, March 5, 1785. Hubbardstown.—Settled about 1772. Named for Nicholas Shapleigh, formerly of Kittery, a principal proprietor. The inhabitants paid the Commonwealth £400, Oct. 30, 1782, for a good title to their territory.—43,212.

PARSONSFIELD, March 9, 1785. Parsonstown.—Settled by Thomas Parsons and associates, about 1772.—29,502.

WATERBOROUGH, March 6, 1787. *Massabesec.*—Began to be settled about 1768. Part of the Tract purchased by William Phillips of Sagamore Fluellen.—26,358.

LIMERICK, March 6, 1787.—Settled about 1775. Part of the tract anciently bought of Capt. Sunday by Francis Small.—12,683.

LIMINGTON, Feb. 9, 1792. Little *Ossipee.*—Settled, 1773. Of the same tract with Limerick.—23,375.

NEWFIELD, Feb. 26, 1794. Washington.—Surveyed and settled, 1778.—14,427.

CORNISH, Feb. 27, 1794. Francisborough.—Its southerly part was settled, 1776.—10,388.

HOLLIS, Feb. 27, 1798. Little Falls to 1798, and Phillipsburgh to Jan. 22, 1812.—Granted to Newbury men at session of May 30, 1660.—26,260.

ALFRED, Feb. 25, 1808.—N. Parish of Sandford. Incorporated as a District, Feb. 4, 1794. Permanently settled, 1770.—12,058.

ELIOT, March 1, 1810. Sturgeon Creek.—N. Parish of Kittery. First settled at Sturgeon Creek, about 1624.—11,239.

SOUTH BERWICK, Feb. 12, 1814. *Quampeaging* Landing.—S. Parish of Berwick.—9,655.

CUMBERLAND COUNTY.

Taken from York County. Incorporated June 21, 1760.

The original titles of Towns in this County are as follow. Cape Elizabeth, Falmouth, Portland, Scarborough, Westbrook, Freeport, North Yarmouth and Pownal, have such titles from Crown proprietors and Indian Grants. Brunswick, Danville, Durham and Harpswell have them from Indian Deeds. Baldwin, Bridgeton, Gorham, Gray, Harrison, Minot, New Glouces-

ter, Otisfield, Poland, Raymond, Standish and Windham, are Province grants from 1691 to 1783, with some small tracts since the last date.

SCARBOROUGH, ×Oct. 19, 1658. Black Point and Blue Point.—The part of it, called Black Point, was granted to Thomas Commock, nephew to the Earl of Warwick, about 1629, by the Council of Plymouth and was settled about 1632. Both Points came under Massachusetts July 13, 1658, and were then named Scarborough. They had, in 1675, 100 soldiers. Scarborough and Falmouth were annexed to Yorkshire, 1658.—30,634.

FALMOUTH, ×Oct. 19, 1658. *Spurwink.* Casco Bay.—Began to be settled 1628. Came under Massachusetts July 13, 1658. It had in 1675, 80 soldiers. Liberty granted for its resettlement, 1717. Common date of incorporation, Nov. 12, 1718. —14,918.

NORTH YARMOUTH, Oct. 31, 1713. *Westecustego.*—First settled 1640. Bartholomew Gedney of Salem had a mill built here about 1674. Confirmed to surviving proprietors, mostly of Salem, 1680. Granted to be a Township June 26, 1684. In 1673, Thomas Stevens bought of Indian Sachems two miles on each side of "Westgustagoe" river, from the salt water into the country. This tract was purchased of Stevens by Bartholomew Gedney and Henry Sayword in 1674. But Mr. Gedney came into possession of the whole and owned it 1687.—35,373.

BRUNSWICK, Jan. 26, 1739.—Settled about 1626. Allowed to be a Township June 10, 1715. Reincorporated June 24, 1797. Brunswick, Topsham and Harpswell were in the Pejepscot purchase.—23,909.

HARPSWELL,*d* Jan. 25, 1758. *Merriconeag* Neck.—Consists of Merriconeag Neck and Islands adjacent. Granted to be a Township, 1715. Had more than 60 families in 1756. Sebascodegin Island, part of Harpswell, had 50 families in 1768.—11,495.

WINDHAM, June 12, 1762. New Marblehead.—Granted Dec. 17, 1734, to Capt. Howard, and 59 other inhabitants of Marblehead and Salem. Plan of it accepted June 19, 1735. Meeting house built 1737.—28,249.

GORHAM, Oct. 30, 1764. Gorhamtown; Narraganset No. 7.—Plat confirmed to Shubael Gorham and others, Feb. 11, 1734, for service in Narraganset Expedition of 1675. First settled by John Phinney and others from Barnstable County, 1735. It had 60 families in 1759. Named for Capt. John Gorham a commander in Philip's war.—26,387.

CAPE ELIZABETH,*d* Nov. 1, 1765. *Purpoodnck.*—Richmond Island being a part of it, was first settled about 1628. Second Parish of Falmouth. Had 150 families in 1749.—12,881.

NEW GLOUCESTER, March 9, 1774.—Granted to be laid out for Gloucester Proprietors March 27, 1736. Settled 1739.—25,373.

GRAY, June 19, 1778. New Boston.—Granted to Jonathan Powars and others 1738. Settled soon after being granted.—25,256.

STANDISH, Nov. 30, 1785. Piersontown and Hobbstown.—Granted April 1750. Plat accepted June 23, 1750. Had 16 families in 1757. Named for Miles Standish, one of the founders of Plymouth Colony. Standish was granted to Capt. Humphrey Hobbs and Company, and Capt. Moses Pierson and Company, for recent service in the French war, on condition, that they "took in associates of the Cape Briton men so called, so as to make up the number of 120."—40,779.

PORTLAND, July 4, 1786. Falmouth Neck.—First settled under the Plough Patent, about 1630. Fort Loyal built at Casco Neck, 1676.—2,158.

FREEPORT, Feb. 14, 1789. *Harraseeket.*—N. E. part of ancient N. Yarmouth and Prout's Gore. Settled about 1750.—18,661.

DURHAM, Feb. 17, 1789. Royalsborough or Royalstown.—Settled about 1760. First named after Col. Royal, a large Proprietor of Medford, Mass.—16,091.

BRIDGETON, Feb. 7, 1794.—Named for Moody Bridges of Andover, Mass. Granted to him and others June 25, 1765, for Rowley Canada in N. H., given for service in Canada Expedition of 1690.—25,590.

POLAND, Feb. 17, 1795. Bakerstown.—Granted to Samuel Gerrish and others June 25, and the plan confirmed Oct. 30, 1765, for Bakerstown in N. H., given for service in the Canada Expedition of 1690. As it was found that Poland contained more than seven and a half miles square, the extent first allowed by the Legislature, they ordered, March 8, 1792, that the matter be settled.—26,958.

OTISFIELD, Feb. 19, 1798.—Granted to James Otis and others, June 25, 1765, in lieu of a township in N. H., given for service in Canada Expedition of 1690, under Capt. John Gorham. Plat accepted April 23, 1772.—28,075.

MINOT, Feb. 18, 1802.—North part of Poland. Moses Emory, Jr., settled here, 1773.—35,561.

DANVILLE, March 6, 1802. *Pejepscot* to Feb. 1, 1819.—Part of the Pejepscot claim and Little's Gore. The former was settled 1764, and the Gore in 1777.—12,873.

BALDWIN, June 23, 1802. Flintstown.—Granted for Walpole, N. H., Feb. 8, 1774. Named for Loammi Baldwin, a Proprietor.—44,867.

RAYMOND, June 21, 1803.—Granted June 25, 1765, in lieu of a township given to Capt. Raymond and others of Beverly, for service in Canada Expedition of 1690, and embraced within N. H. line. Plat accepted January 30, 1767. Settled 1771.—32,057.

HARRISON, March 8, 1805.—Part of Otisfield and Bridgeton.—21,271.

POWNAL, March 3, 1808.—Part of Freeport and North Yarmouth. —12,224.

WESTBROOK, Feb. 14, 1814. Stroudwater to June 9, 1814.—Fourth Parish of Falmouth.—17,063.

LINCOLN COUNTY.

Taken from York County. Incorporated June 21, 1760.

The original titles of Towns, in this County, are of the ensuing descriptions. Alna, Bowdoinham partly, Bowdoin partly, Dresden, Litchfield, Jefferson partly, Lisbon partly, New Castle partly, Wales, Whitefield and Wiscasset, are of the Kennebeck purchase. Camden, Cushing, Friendship, Hope, Montville, St. George, Thomaston, Union partly, Waldoborough partly, and Warren, are of the Muscongus or Waldo Patent. Bristol, Boothbay, Edgecomb, Jefferson partly, New Castle partly, Putnam, Nobleborough, Union partly, and Waldoborough partly, are of mixed claims. Bath, Bowdoinham partly, Bowdoin partly, Georgetown, Lisbon partly, Lewiston, Phipsburgh, Topsham and Woolwich, have their title from Indian deeds. Palermo derived its title from Massachusetts.

GEORGETOWN, June 13, 1716. *Arrousick.* Parker's and Arowsick Islands.—First settled at Arowsick Island, about 1623. S. end of this Island granted to be a township, called Newtown 1689, by Sir Edmund Andros as Governor of Sagadahoc, Sept. 6, 1679; regranted by Massachusetts Oct. 29, 1714, to Sir Biby Lake, Baronet, and others.—12,305.

NEW CASTLE,*d* June 19, 1753. *Sheepscot.* New Dartmouth; Hedeck.—Settled about 1623. Resettled 1711. Sheepscot farms, in 1630, had 50 families.—15,129.

WOOLWICH,*d* Oct. 20, 1759. *Nequasset* or *Nauseag.*—Nequasset was settled about 1631. It was purchased of Indians, Nov. 1, 1639. Named for a town in England.—19,963.

WISCASSET, Feb. 13, 1760. *Whiscasick* or *Wiscasset.* Frankfort, to February 13, 1760, and Pownalborough, to 1794.—When Dresden and Alna were set off from Pownalborough the rest of it took the name of Wiscasset. Settled 1714. Resettled 1734. Had 50 families in 1749. Application was made to General Court, 1779, that Pownalborough, Hallowell, Winslow, Gardnerstown and Vasalborough, all of Maine, might have their names changed, because given in honor of persons unfriendly to American Independence. It was intended to call Hallowell, Powelfield; Winslow, Cooperfield or Louis; Gardnerstown, Matherfield; Vassalborough, Warrenburgh or Sidney.—9,117.

Bowdoinham, Sept. 18, 1762. Richmond.—Named for the family of Gov. Bowdoin. Unsuccessfully claimed by heirs of Sir Richard Edgecomb. Settled about 1720.—32,523.

Topsham, January 31, 1764.—Allowed to be a township June 10, 1715. Contained in the Pejepscot purchase. Settlement renewed, 1730, by Scotch and Irish emigrants. It had 18 families in 1750.—21,833.

Boothbay, Nov. 3, 1764. *Winnaganset.* Cape New Newagen; Townshendham.—First settled about 1631. Laid out by order of Col. David Dunbar, 1729. It had 75 rateable polls, 1764. Dunbar had it called Townshend, when he gave the name of Harrington to another Town now Bristol, and of Walpole to a third, now Nobleborough, in honor of three English noblemen.—16,022.

Bristol, June 18, 1765. *Pawkunnawkutt* or *Pemaquid.* Harrington.—Settled about 1623. Aldsworth and Elbridge had a patent of it in 1632. They took possession of it next year. It was named for the city of their residence in England. It contains the ancient Pemaquid, much noted in the Eastern Plantations. It was laid out by David Dunbar, 1729.—29,379.

Waldoborough, June 29, 1773. Broadbay.—Settled by Irish Protestants, 1736. Increased by Germans 1740 and subsequently. —49,596.

Edgecomb, March 5, 1774. *Jeremisquam.* Freetown.—Settled 1744. Had more than 100 families in 1774. It was passed in the House that Freetown should be called Glynborough, but altered in the Council to Edgecomb.—12,404.

Warren, Nov. 7, 1776. Upper Town.—Settled 1735. Named for Gen. Warren, slain at Bunker Hill.—23,717.

Thomaston, March 20, 1777. *Georgeekeag.* Lower Town.—East part of Warren and part of St. George's. Settled about 1735. St. George's Fort in this Town was built in 1715.—20,377.

Bath, Feb. 17, 1781.—Second Parish of Georgetown. Settled 1756. —7,015.

Union, Oct. 20, 1786. Sterlington.—Settled 1776.—22,665.

Bowdoin, March 21, 1788. West Bowdoinham.—Part of Bowdoinham.—26,562.

Nobleborough, Nov. 20, 1788. Walpole.—Laid out by David Dunbar, 1729. Settled before 1714.—14,995.

Cushing, Jan. 28, 1789. St. George's.—Settled by Irish Protestants of Scottish descent, 1733. Applied to be incorporated as a Town March 17, 1742. Named for Lt. Gov. Thomas Cushing.—9,820.

Camden, Feb. 17, 1791. *Megunticook.*—Settled about 1771. Named after Lord Camden, a friend of our Colonies.—24,062.

DRESDEN, June 25, 1794.—West Precinct of Pownalborough. First settled 1750. Before the division of Lincoln County, in 1789, Dresden was the shire town for all the Courts of Maine east of the Kennebeck river.—17,234.

ALNA, June 25, 1794. New Milford to Feb. 28, 1811.—North Precinct of Pownalborough. Settled about 1760.—12,001.

LEWISTON, Feb. 18, 1795. Lewiston and the Gore.—Proposed for State taxation, 1777.—17,606.

LITCHFIELD, Feb. 18, 1795. Smithfield or Smithtown.—Settled 1778, by two brothers, named Smith.—24,667.

LISBON, June 22, 1799. Thompsonborough, to Feb. 20, 1802.—West part of Bowdoin. Little River annexed March 4, 1803.—25,537.

ST. GEORGE, Feb. 7, 1803.—Part of Cushing. Settled about 1751.—8,303. Williamson says, 11,026.

HOPE, June 23, 1804. Barretstown.—17,619.

PALERMO, June 23, 1804. Great Pond Settlement.—23,119.

MONTVILLE, Feb. 18, 1807. Davistown.—Settled as early as 1780.—16,024.

JEFFERSON, Feb. 24, 1807.—E. Part of Balltown. Settled, 1770.—23,370.

FRIENDSHIP, Feb. 25, 1807. *Meduncook.*—Began to be settled, 1735. Petitioned for aid against the Indians, 1757.—7,178.

WHITEFIELD, June 19, 1809. Balltown.—Western part of Balltown. Named for the noted Rev. George Whitefield. Settled 1770.—19,229.

WASHINGTON, Feb. 27, 1811. Putnam.—Partly in Plymouth and partly in Waldo Patents.—18,575.

PHIPSBURGH, Jan. 26, 1814.—Taken from Bristol. Named for Sir William Phips, who was born there. A settlement of short duration was made at Phipsburgh, 1607, under Pres. George Popham.—13,085.

WALES, Feb. 1, 1816.—7,697.

HANCOCK COUNTY.

Taken from Lincoln County.—Incorporated June 25, 1789.

Townships, No. 1, now Bucksport; No. 2, Orland; No. 4, Sedgwick; No. 5, Bluehill; and No. 6, Surry, between Penobscot and Union rivers, and conditionally assigned by General Court to David Marsh and 359 others, March 2, 1762, were confirmed to such associates, or their heirs and assigns, March 17, 1785, by the same authorities. For each of these townships, the grantees, at the last date, were to pay £1,000 in consolidated notes of

our Commonwealth. This condition, being found impracticable, was annulled July 8, 1786, and the grant of the townships was then again confirmed. When such a tract was reassured to its proprietors, in 1785, the difficulties connected with No. 3, Penobscot, prevented its being alike conveyed until Nov. 17, 1786. There were six more townships, eastward of Union river, granted by Massachusetts in 1762, and finally so, Jan. 27, 1764. They were as follows:—No. 1, now Trenton, to Paul Thorndike and others; No. 2, Sullivan, to David Bean and other soldiers in the late wars; No. 3, Goldsborough; No. 4, Steuben, to Edward Small and others; No. 5, Harrington, to Josiah Sawyer and others; and No. 6, Addison, to Nathaniel Parker and others. Excepting No. 2, and No. 3, each of the rest was confirmed to the proprietors, June 21, 1785, and its price set at £1,250, payable in consolidated notes of this State. Among the conditions on which the preceding townships were confirmed, were such as follow. Each township was to have 60 good protestant families, as many houses, not less than 18 feet square, and 7 feet stud, and five acres of mowing and tillage, within six years. It was also to have a suitable meeting-house, a "learned protestant minister" settled and well provided for, within five years. In it there were four lots, each of 300 acres, to be reserved, one for the first minister, another for the ministry, a third for the use of government, and the last for a school, forever. Every settler in the townships east of Union river, was allowed to buy of the proprietors, within a year, 50 acres, besides his grant, at not more than 3/. an acre.—Addison, Harrington, and Steuben, belong to Washington County.

The Towns of this County derived their original titles from the subsequent sources. Eight of them, just named, were claimed by Provincial grants. Belfast, Belmont, Brooks, Frankfort, Isleborough, Jackson, Lincolnville, Monroe, Knox, Northport, Prospect, Swanville, Searsmont, and Thorndike, were of the Waldo patent. Castine, though held by the French, has its title, with Brooksville, from a Provincial grant before 1783. Trenton, however one of the twelve townships granted by Massachusetts in 1764, is held chiefly with Eden and Mt. Desert, by French tenure. Deer Isle, Ellsworth, and Vinalhaven, were sold by the Commonwealth since 1783.

BELFAST, June 22, 1773.—Settled about 1765. Purchased from Samuel Waldo's heirs.—24,357.

PENOBSCOT, Feb. 23, 1787. *Penobscot* or *Penobscook*. Number 3, —It was called Pentagoet by the French, under De Monts, 1605. Penobscot Bay and the adjacent country was named Norombegua by the Indians. Truck house erected here, 1630. Granted to John Wiar and others, March 2, 1762. Settled, 1760. Its name, before Castine was taken from it, was Major Biguyduce. The Legislature appointed, June 20, 1802, Commissioners to confirm lands to the proper settlers of Penobscot and Castine.—13,799.

SEDGWICK, Jan. 12, 1789. *Naskeag*. No. 4.—It was granted to Edmund Morss and others, March 2, 1762. Settled, 1763. Named for Hon. Theodore Sedgwick.—14,124.

ISLEBOROUGH, Jan. 28, 1789. Long Island Plantation.—Composed of Long Island, Seven Hundred Acre Island, Job's Island, Lime Islands, Marshall's or William Pendleton's Island, and Lasell's Island. Settled, 1769.—6,747.

DEER ISLE, Jan. 30, 1789.—Including Deer Island, Little Deer Island, and Isle au Haut. First settled, 1765. Deer Isle had 80 settlers prior to 1784. Confirmed to Joseph Tyler and other inhabitants, March 22, 1786; to Joseph and George Tyler, March 24, 1788, who were to receive $5 of each settler there prior to 1784, having 100 acres of land, and to pay the State £428. As these two grantees had not complied with such a condition to the Commonwealth, the latter ordered, March 7, 1791, Deer Island and Sheep Island to be sold, excepting the lots of the proper inhabitants.—18,420.

BLUE HILL, Jan. 30, 1789. No. 5, Blue Hill Bay.—Granted March 2, 1762, to Peter Parker and others. Settled, 1762, by Joseph Wood and John Roundy.—28,472.

TRENTON, Feb. 16, 1789. No. 1.—Settled, 1763. Had 300 inhabitants when incorporated.—17,101.

SULLIVAN, Feb. 16, 1789. No. 2.—Settled, 1765. Had 30 families in 1768. Named for Gov. James Sullivan.—12,831.

GOULDSBOROUGH, Feb. 16, 1789. No. 3.—Granted, 1762 and 1764, to Nathan Jones, Francis Shaw, and Robert Gould, for land in Townshend, lost by running the New Hampshire line, and instead of a grant made to them, 1771, in the westwardly part of Massachusetts. It was named after the last proprietor, a merchant of Boston. It was confirmed to its owners, October 31, 1786. Col. Nathan Jones had a house and some improvements on Slave Island, in 1787.—31,561.

MOUNT DESERT, Feb. 17, 1789. Mt. Mansel; St. Saviour. The first name was by Champlain, the pilot of De Monts, probably, in 1605, when he visited its coast.—First settled by French missionaries, 1608. Resettled, 1761. Granted by the King of France, 1688, to De la Motte Condillac. Mt. Desert and adjacent islands had 100 families in 1787.—25,527.

VINALHAVEN, June 25, 1789. North and South Fox Islands.—It comprises the Fox Islands at the mouth of Penobscot Bay. Having seen, in 1603, a silver grey Fox on one of these Islands, Pring named the whole of them Fox Islands.—Permanently settled, 1765. Called for John Vinal, Esq., of Boston. Vinalhaven had 72 settlers prior to 1784. Confirmed to John Calderwood and other inhabitants, March 13, 1786.—16,373.

FRANKFORT, June 25, 1789.—Had 100 families in 1759. It was enacted, Feb. 12, 1760, by our Legislature, that Frankfort be a Town.—31,463.

BUCKSPORT, June 27, 1792. No. 1, or Buckstown, to June 12, 1817. —Granted to James Duncan and others, March 2, 1762. Settled, 1764. Named for Col. Jonathan Buck, from Haverhill. —37,435.

PROSPECT, Feb. 24, 1794.—S. Part of Frankfort. Settled about 1759. —21,569.

CASTINE, Feb. 10, 1796. *Penobscot* or *Penobscook*. Major Biguyduce.[1]—S. part of Penobscot. Occupied by Plymouth Traders, 1626. The head-quarters and fort of D'Aulney were here from 1640 to 1648. Named for Baron de Castine. Resettled before 1762.—3,810.

NORTHPORT, Feb. 13, 1796.—N. Part of Duck Trap Plantation.—16,129.

EDEN, Feb. 23, 1796.—N. Part of Mount Desert. Settled, 1763.—17,166.

ORLAND, Feb. 21, 1800. Eastern River; No. 2.—Granted to Benjamin Harrod and others, March 2, 1762. Orland and Bucksport contained between 60 and 70 families in 1787.—26,297.

ELLSWORTH, Feb. 26, 1800. New Bowdoin or No. 7.—Settled, 1763. Sold to Leonard Jarvis and others.—46,886.

LINCOLNVILLE, June 23, 1802. Duck Trap. Canaan.—Population of Canaan in 1784, about 396.—19,093.

SURRY, June 21, 1803. No. 6.—Granted March 2, 1762, to David Marsh and others.—12,763.

BELMONT, Feb. 5, 1814. Green.—Began to be settled, 1790.—19,694.

SEARSMONT, Feb. 5, 1814.—Part of Green Plantation. Named for David Sears, of Boston. Settled, 1804.—23,355.

BROOKS, Dec. 10, 1816. Washington.—Named for Gov. Brooks.—13,744.

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[1] Major Biguyduce was the name of a French officer, whose residence, on the Peninsula of Castine, was called after him; and this gave the same name to the Peninsula. It was often pronounced, by way of contraction, "Bagaduce." It was granted to Ebenezer Thorndike and a considerable number of others, who had served at Fort Pownall, and were settled there before March 3, 1762.

BROOKSVILLE, June 13, 1817.—Part of Sedgwick, Castine, and Penobscot.—14,337.

MONROE, Feb. 12, 1818. Lee.—21,941.

SWANVILLE, Feb. 19, 1818. Swan's Tract.—24,747.

JACKSON, June 12, 1818.—Named for President Andrew Jackson. Settled, 1800.—15,697.

KNOX, Feb. 12, 1819.—Named for General Henry Knox. Settled, 1800.—15,642.

THORNDIKE, Feb. 15, 1819. Lincoln Plantation.—Settled, 1799.—30,519.

WASHINGTON COUNTY.

Taken from Lincoln County.—Incorporated June 25, 1789.

Titles to Addison, Harrington, Machias, and Steuben, are held under Province grants before 1783. All the other Towns of this County are held by the State grants and sales since that period.

MACHIAS,[1] June 23, 1784. *Machises.*—Isaac Allerton set up a trading house here about 1630. Settled permanently, 1763.—42,977.

STEUBEN, Feb. 27, 1795. No. 4; E. Side of Union River.—Named for Baron Steuben. Granted, 1762.—20,876.

COLUMBIA, Feb. 8, 1796. No. 12 and 13. W. of Machias.—No. 12, now Whiting, was confirmed to John Allan, March 27, 1788, if he paid the State £300, and granted certain lots to several individuals.—24,407.

ADDISON, Feb. 14, 1797. No. 6. W. of Machias.—Named for the English writer, Joseph Addison. Granted, 1762.—17,766.

HARRINGTON, June 17, 1797. *Narraguagus.* No. 5. W. of Machias.—It embraces eleven Islands. Granted, 1762.—18,070.

EASTPORT, Feb. 24, 1798. *Passamaquoddy* Bay. Moose Islands, etc. No. 8.—Settled about 1780. It consists of Moose, Dudley, Frederic, Burnt, and Patmos Islands. General Court ordered, June 18, 1791, four lots, each of 320 acres, one for the first minister, one for the ministry, one for schools, and one for the use of the Commonwealth; 100 acres for each settler, who, if there prior to 1784, was to pay five dollars, if subsequently, ten dollars, to the State Treasury, and be free from State taxes five years.—1,793.

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[1] Seventy-four inhabitants of Machias, partly soldiers in the French Wars, presented a petition to the General Court of Massachusetts, June, 1767, that, having entered on their lands under the impression that they belonged to the Crown, but being now convinced that they were owned by Massachusetts, they may retain their lands on as favorable terms as possible. They were allowed, the year ensuing, to have the free use of their settlement, which was confirmed April 26, 1770.

JONESBOROUGH, March 4, 1809.—Sold to John C. Jones and others, Jan. 1, 1789.—42,874.

CALAIS, June 16, 1809. Number 5, on Schoodic river.—Sold to Waterman Thomas, June 27, 1789.—22,702.

ROBBINSTON, Feb. 18, 1811. Number 4.—Sold Oct. 21, 1786, to William and Nathaniel J. Robbins, for whom it was named.—16,154.

LUBEC, Feb. 21, 1811. Number 8.—Taken from Eastport. Settled, 1780.—10,457.

CHERRYFIELD, Feb. 9, 1816. Number 11.—Of the Lottery townships, on both sides of the Narraguagus River.—27,003.

PERRY, Feb. 12, 1818. Number 1.—Named for Commodore Oliver H. Perry. Sold to Benjamin Lincoln and others, March 7, 1786. It contains Pleasant Point, where the Passamaquoddy Indians have their village.—17,032.

MEXICO, Feb. 13, 1818. Holmanstown.—Sold to J. Holman and others.—12,712.

DENNYSVILLE, Feb. 13, 1818. No. 2.—In E. division of Lottery townships. Sold March 7, 1786, to Benjamin Lincoln and others.—27,350.

KENNEBECK COUNTY.[1]

Taken from Lincoln County.—Incorporated Feb. 20, 1799.

Original titles to Towns in this County were derived as follows. Albion, Augusta, Belgrade, China, Clinton, Dearborn, Gardiner, Hallowell, Harlem, Monmouth, Mt. Vernon, Pittston, Readfield, Rome, Sidney, Vassalborough, Waterville, Windsor, Winslow, and Winthrop, were of the Plymouth Company Grant. Green and Leeds are of mixed claims. The remaining Towns were granted and sold by the Commonwealth.

HALLOWELL, April 26, 1771. *Cushnoc.*—First settled about 1651. Part of the Kennebeck Purchase. Questions about this Tract, which had existed between its proprietors and the Commonwealth, were finally adjusted, June 12, 1789. Named for the Hallowell family of the Plymouth proprietors.—24,328.

WINTHROP, April 26, 1771. Pond Town.—Settled, 1760. Within the Plymouth Patent. Named for the Winthrop family.—23,000.

VASSALBOROUGH, April 26, 1771.—Settled about 1760. Seems to have been named for the Vassal family.—26,204.

WINSLOW, April 26, 1771.—Settled about 1754. Named for General John Winslow.—21,703.

[1] At a session of Massachusetts Legislature, of Oct. 7, 1674, the Towns at Kennebeck were incorporated as a County, by the name of Kennebeck.

PITTSTON, Feb. 4, 1779. Gardiner's Town; E. Part of St. Georges. —Part of the Plymouth Patent. Settled, 1761, by John Winslow and Ezra Davis. Principally owned by Dr. Sylvester Gardiner.—16,776.

GREENE, June 18, 1788. Lewiston.—Settled about 1773. Had 100 families when incorporated. Named for Maj. Gen. Greene.—17,611.

READFIELD, March 11, 1791.—N. Part of Winthrop. A gore of land, 30 mile strip, so called, was annexed to Readfield, June 16, 1809. Settled about 1760.—19,810.

MONMOUTH, Jan. 20, 1792. Wales.—Its present name was from the place in New Jersey wherein a noted battle of the Revolution was fought. Settled about 1774.—24,520.

SYDNEY, Jan. 30, 1792.—W. Part of Vassalborough. Settled, 1760. Named for the celebrated English patriot.—23,445.

MOUNT VERNON, June 28, 1792. Washington.—So called to commemorate the seat of Gen. Washington. Settled about 1774.—11,567.

FARMINGTON, Feb. 1, 1794. Sandy River; No. 1.—Sold to Dummer, Sewall, and others. Settled, 1781.—27,538.

NEW SHARON, June 20, 1794. Unity; Colburn's Town.—Sold to Prince, Baker and others. Settled about 1776.—25,782.

CLINTON, Feb. 28, 1795. Hancock.—Settled about 1780.—31,145.

FAYETTE, Feb. 28, 1795. Sterling.—Sold to Prescott, Whittier, and others.—17,206.

BELGRADE, Feb. 3, 1796. Washington.—Prescott's and Carr's Plantation.—15,680.

HARLEM, Feb. 8, 1796. Jones's Plantation.—First named for one of its first Planters. Settled, 1774, by Messrs. Clarks, Jones, and Fish.—14,064.

AUGUSTA, Feb. 20, 1797. *Cushnoc.* Harrington to June 9, 1797.—N. Part of Hallowell. First settled by traders from Plymouth Colony, 1628. Augusta petitioned, Nov. 18, 1717, for a guard on Small Point to protect their Fishery.—36,011.

WAYNE, Feb. 12, 1798. *Pochasset.* New Sandwich.—Named for Gen. Anthony Wayne. Began to be settled, 1773, by Job Fuller, from Sandwich, Mass.—9,212.

LEEDS, Feb. 16, 1801. Littleborough.—First settled, 1779, by Thomas and Robert Stinchfield.—21,919.

CHESTERVILLE, Feb. 20, 1802. Chester.—First settled, 1782, by Abraham Wyman. Sold to Dummer Sewall.—16,959.

VIENNA, Feb. 20, 1803. Goshen; Wyman's Plantation.—Sold to Prescott, Whittier, and others.—12,162.

WATERVILLE, June 23, 1802.—West part of Winslow.—17,920.

GARDINER, Feb. 17, 1803. *Cobbesse or Cobbaseconte.* West Part of Pittston. Taxed, 1764. Named for Dr. Sylvester Gardiner, a proprietor.—20,884.

TEMPLE, June 20, 1803. Abbotstown. No. 1.—Sold to William Phillips, Jr.—18,020.

WILTON, June 22, 1803. Tyngstown.—Part of Wilton was annexed to Chesterville, Feb. 18, 1811. Granted, 1785, to heirs of Capt. William Tyng and others, in lieu of a township granted them in N. H., for pursuing, in 1703, the Indian enemy on snow shoes.—22,544.

ROME, March 7, 1804.—West Pond Plantation.—19,379.

ALBION, March 9, 1804. Freetown, Fairfax and Lygonia.—Part of Winslow annexed to it March 1, 1810.—20,874.

UNITY, June 22, 1804. Twenty-five Mile Pond Plantation.—Settled 1782.—19,141.

WINDSOR, March 3, 1809. New Waterford—incorporated as Malta, and called afterwards Gerry.—18,819.

DEARBORN, Feb. 22, 1812. West Pond Plantation.—Named for Gen. Henry Dearborn.—10,161.

TROY, Feb. 22, 1812. Bridgetown—incorporated as Kingsville; changed to Joy, 1814, and to Troy March 15, 1815.—As Bridgetown, it was proposed for State taxation, 1777. Sold to W. Brooks and others, since 1783.—21,681.

FREEDOM, June 11, 1813. Smithtown; Beaverhill.—Settled 1794, by Messrs. Smith's.—13,302.

CHINA, Feb. 5, 1818.—Part of Harlem, Albion and Winslow.—9,560.

OXFORD COUNTY.

Taken from the Counties of York and Cumberland. Incorporated March 4, 1805.

Titles of Bethel, Gilead, Fryeburgh, Hebron, Jay, Livermore, Lovell, Sweden, Paris, Rumford, Turner and Waterford, are derived from Province Grants, and of the other towns, from State sales since 1783.

FRYEBURGH, Jan. 11, 1777. *Pigwacket.*—Named for Col. Joseph Frye. Granted 1762. Plat accepted Feb. 24, 1763.—26,549.

TURNER, July 7, 1786. Sylvester Canada.—Granted to Charles Turner and others, June 25, 1765, for Sylvester Canada in N. H. Plat accepted June 20, 1768. Settled 1773.—31,359.

HEBRON, March 6, 1792. Philip's Gore; Shepardsfield.—Granted to Alexander Shepard, Jr. March 8, 1777, on condition that he deliver to the Legislature an accurate map of Maine. In 1772, Samuel Holland had made a water survey of that Province. Next year, he employed Shepard to draw an inland survey,

which he finished 1775, when hostilities began, but he did not deliver his drafts to Holland. General Court called for them 1777, and, as the result, made him the above grant for his service. Hebron was settled about 1774.—36,221.

BUCKFIELD, March 16, 1793. Bucktown, or No. 5.—Named after Abijah Buck, one of its settlers. Settled 1777. The inhabitants purchased the township of the Commonwealth, Nov. 13, 1788, at two shillings an acre.—15,959.

PARIS, June 20, 1793. No. 4; Fuller's Town.—Granted June 11, 1771, to Joshua Fuller and others, in lieu of a township of N. H., allowed 1736, for service in Canada Expedition of 1690. Plat accepted April 22, 1772. Settled about 1779.—23,971.

JAY, Feb. 26, 1795. Phips Canada.—Granted June 11, 1771, to David Phips and others, for service in Canada Expedition of 1690. Plat accepted April 22, 1772. Named for Hon. John Jay. Jay and Canton.—20,643.

LIVERMORE, Feb. 28, 1795.—Granted June 11, 1771, for a township in N. H., which was allowed, 1736, to Nathaniel Harris and others for service in the reduction of Port Royal.—27,435.

BETHEL, June 10, 1796. Sudbury Canada.—Granted June 9, 1768, to Josiah Richardson and others, for a township in N. H., allowed for service in Canada Expedition of 1690. Plat accepted July 12, 1769. Settled 1773.—24,278.

WATERFORD, March 2, 1797.—Granted to Rev. John Gardner and others, Feb. 24, 1774, for a township No. 6, granted to John Whitman and others, within the line of N. H. First settled, 1775, by David McLain.—21,192.

NORWAY, March 9, 1797.—Sold to Lee, Rust and others. Contains Rustfield, Lee's Grant, Cumming's Grant, and part of Waterford. Church formed here 1802.—25,022.

HARTFORD, June 13, 1798. East Butterfield.—Sold to J. Parkhurst and others. East and West Butterfield, were named after one of their proprietors. No. 1 Plantation annexed June 20, 1807.—19,821.

SUMNER, June 13, 1798. West Butterfield.—Sold to J. Parkhurst and others. It was named after Gov. Sumner.—15,713.

RUMFORD, Feb. 21, 1800. New Pennicook.[1]—Granted to Timothy Walker, Jr. and others, Feb. 3, 1774, for Concord, in N. H. Settled 1777.—19,170.

LOVELL, Nov. 15, 1800. New Suncook.[1]—Granted to Noah Johnson and others, Feb 5, 1774, for Pembroke in N. H. Settled 1777. Allowed, Nov. 24, 1788, a longer time to complete the requisite number of settlers.—20,905.

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[1] Pennicook and Suncook, Indian names for Concord and Pembroke, in New Hampshire.

BROWNFIELD, Feb. 20, 1802.—Sold to Henry Young Brown, Jan. 23, 1764, for £200. Plat accepted June 7, 1764. Granted June 25, 1766, a large tract for what N. H. claimed on its western bounds, and another tract April 26, 1770, for a similar reason. Allowed £50 to be deducted from his bond of £200, as a final settlement with the Province.—28,866.

ALBANY, June 20, 1803. Oxford —Sold to Joseph Holt and others. —14,153.

DIXFIELD, June 21, 1803.—Sold to Jonathan Holman and others.— 19,130.

ANDOVER, June 23, 1804. East Andover to 1821.—Sold to Samuel Johnson and others. Settled 1789, mostly by people from Andover.—29,433.

GILEAD, June 23, 1804. Peabody's Patent.—It had two families Aug 4, 1781, when two men, the heads of these families, were slain by Indians. First named for a principal proprietor. —14,345.

NEWRY, June 15, 1805. Bostwick.—Conveyed to Mrs. Bostwick, from whom its first name was derived. Its present name was from a place in Ireland, whence some of its settlers came. First settled by Messrs. Barkers, three brothers, from Methuen Mass., 1781.—32,775.

DENMARK, Feb. 20, 1807.—Part of Brownfield and other tracts, part of which were granted to Fryeburgh Academy. Settled about 1788.—27,623.

PORTER, Feb. 20, 1807. Porterfield.—Sold to J. Hill and others, 1790. Named for Dr. Aaron Porter.—15,693.

HIRAM, *d* Feb. 20, 1807.—Settled 1780. Sold to P. Wadsward and others. Incorporated as a town, June 14, 1814.—13,612.

SWEDEN, Feb. 26, 1813. Southerly part of Lovell.—16,525.

WOODSTOCK, Feb. 7, 1815. No. 3.—Composed of two half townships, one granted to Dummer Academy, June 14, 1800, and another to the Gorham Academy, Feb. 7, 1807.—24,192.

GREENWOOD, Feb. 2, 1816. No. 4.—Includes a grant to Phillips Academy, made March 19, 1809, and another to Eleazer Twitchell and associates, Feb. 1, 1805.—22,574.

WELD, Feb. 8, 1816. Webb's Pond Plantation.—Sold to T. Russell, Jr.—32,775.

SOMERSET COUNTY.

Taken from Kennebeck County. Incorporated March 1, 1809.

The titles of Bloomfield, Canaan, Cornville partly, Industry, Fairfield, Madison partly, Mercer and Norridgewock, are from the Plymouth Company Grant, and of the remaining towns, partly or entirely, are from grants and sales of Massachusetts.

CANAAN, June 18, 1788. Heywoodstown.—Settled 1774. Peter Heywood, one of its first settlers. Its present name was for its apparent fertility.—26,920.

FAIRFIELD, June 18, 1788. *Unquowa.*—Settled about 1774. Named from its fair aspect.—27,347.

NORRIDGEWOCK, June 18, 1788. *Norridgwog* or *Norridgwoag.*—Formerly the settlement of the Norridgewock Indians. Settled by the English, about 1773. An original letter, from Father Ralle, apparently dated at Norrigdewock, calls this place *Nanrantsoak.*—23,381.

STARKS, Feb. 28, 1795. Lower Sandy River.—Sandy River was settled before January 15, 1783. Named for Gen. John Stark.—23,117.

CORNVILLE, Feb. 24, 1798. Bernardstown and No. 2.—First Range of townships, North of and adjoining to Plymouth Patent. Called Bernardstown from Jonathan Bernard, one of its purchasers. Settled 1794.—27,600.

ANSON, March 1, 1798. No. 1.—In the first Range of townships North of and adjoining Plymouth Patent. Sold to Samuel Titcomb.—13,078.

STRONG, Jan. 31, 1801. Readstown No. 3.—West side of Kennebeck river. Sold to Read and Eaton. Named after Gov. Strong. First settled 1784. The first name was after one of its proprietors.—22,279.

AVON, Feb. 22, 1802. No. 2.—In Abbot's purchase. Sold to John Phillips.—26,048.

NEW VINEYARD, Feb 22, 1802. No. 2.—In first Range of township on West side of Kennebeck river. Sold to Smith and Knowlton.—30,838.

HARMONY, June 15, 1803. Vaughan's town.—Granted to Hallowell Academy. Settled 1796.—20,026.

INDUSTRY, June 20, 1803.—Congregational Church gathered here, 1802. Before being incorporated, it was called Industry.—12,462.

ATHENS, March 7, 1804. Kinsmanstown, or No. 2.—Second Range, North of the Plymouth Claim. Granted to Berwick Academy.—23,608.

MADISON, March 7, 1804. Barnard. Mile and half strip. No. 1.—Named for President James Madison. Settled by Jonathan Eames and others as early as 1780. Four fifths of it sold to Moses Bernard and others, 1792.—28,847.

EMDEN, June 22, 1804. No. 1.—Second Range West side of Kennebeck river. Granted to Taunton Academy.—19,742.

MERCER, June 22, 1804.—Part of Industry Plantation.—15,869.

PALMYRA, June 20, 1807. Sheppardstown, or No. 5. Third range

of townships, North of Waldo Patent. Sold to Barnard of N. H. for 12½ cents an acre. He conveyed it to Dr. John Warren of Boston. The first settler was Daniel Gale, in 1800. —27,177.

FREEMAN, March 4, 1808. Little River, No. 3.—In the second range of townships, West of Kennebeck river. Granted, March 9, 1791, and confirmed, June 17, 1793, to sufferers by the destruction of Falmouth, afterwards Portland, by the British forces in 1775.—16,946.

NEW PORTLAND, March 9, 1808. No. 2.—In the same range with Freeman. Granted and confirmed at the same dates, and to the same class of sufferers, as those of Freeman.—24,689.

SOLON, Feb. 23, 1809. Spauldingtown or No. 1.—Second range of townships East of Kennebeck river. Settled about 1782, by Revolutionary soldiers. Thomas Spaulding was among its grantees.—20,625.

BINGHAM, Feb. 6, 1812. *Carratunk.* No. 1.—In Bingham Purchase. Settled 1784. Named for the great Landholder in Maine.—19,362.

PHILLIPS, Feb. 25, 1812. Corvo.—Sold to Jacob Abbot, Feb. 15, 1794.—22,401.

ST. ALBANS, June 14, 1813. No. 5.—Fourth range of townships North of Waldo Patent. Sold to John Warren, 1799.—28,802.

BLOOMFIELD, Feb. 5, 1814. *Wessarunset.*—Part of Canaan. Settled by Peter Heywood and others, from Concord, 1771.—11,282.

KINGFIELD, Jan. 24, 1816. No. 3.—First range West of Kennebec river. In Bingham purchase. Named for Gov. Wm. King. Settled 1806.—About 29,220.

MOSCOW, Jan. 30, 1816. Bakerstown No. 1.—Second range of townships East side of Kennebeck river. Settled as early as 1773. Named for the Russian city.—23,000.

NORTH HILL, June 20, 1816. No. 2.—Part of Bingham Purchase. Settled 1801, by Jonathan Quimby.

CORRINNA, Dec. 11, 1816. No 4.—Fourth range. Sold by Massachusetts to Dr. John Warren, June 30, 1804.—21,509.

RIPLEY, Dec. 11, 1816.—Sold Sept. 27, 1803, to John S. Fary. Settled 1804. Named for Gen. Eleazar W. Ripley.—28,673.

WARSAW, June 19, 1819.—Settled 1796.

HARTLAND, Feb. 7, 1820. Warrenstown.—Sold to John Warren. Settled 1804.—34,264.

PENOBSCOT COUNTY.

Taken from Hancock County. Incorporated Feb. 15, 1816.

With regard to the titles of towns in this County,—Bangor, Hampden, Hermon and Newburgh, excepting 3,200 acres reserved for settlers, which reverted to the State,—were granted by Massachusetts to the proprietors of Waldo Patent, to make up a deficiency in the tract, which belonged to them. The titles of the other towns are based on grants and sales of our Commonwealth. The several ranges, designated for part of the following towns, are all North of Waldo Patent.

ORRINGTON, March 21, 1788. New Worcester; No. 9.—East side of Penobscot river. Granted March 2, 1762. Settled 1770. Confirmed to Simeon Fowler and other inhabitants, who had purchased their lands of Moses Knapp and associates, by the Legislature, March 24, 1786, for £3,000. The grantees were empowered, Feb. 21, 1791, to quiet settlers there on account of the State.—11,759.

BANGOR, Feb. 25, 1791. *Kenduskeag.* Plantation of Sandusky.—Settled 1770. The Legislature resolved, March 5, 1801, that each settler there prior to 1784, have 100 acres confirmed to him for $8,45 cents, and each settler there, from Jan. 1, 1784, to Feb. 17, 1798, have 100 acres deeded to him for $100.—It is related, that Bangor was so called for the Psalm tune of the same name. This was proposed to the Legislature by Rev. Seth Noble, who was very fond of the tune, though he had been instructed to have the town denominated Sunbury, on account of its pleasant location.—18,740.

HAMPDEN, Feb. 24, 1794. *Sowadabscook.* Wheeler's Borough.—Plantation of Sowadabscook and part of Frankfort. Named in memory of John Hampden, the English Patriot. Settled 1772, by emigrants from Cape Cod. Confirmed to Edward Smith and other settlers there, Nov. 30, 1785, at six shillings an acre, and to its inhabitants by the Legislature, June 19, 1795.—22,288.

ORONO, March 12, 1806. Stillwater.—Named for Orono, an Indian Chief. Settled 1774.—21,940.

DIXMONT, Feb. 28, 1807. College Township, No. 3.—First range. Donation to Bowdoin College. Settled 1799.—21,284.

EDDINGTON, Feb. 22, 1811.—Granted June 29, 1785, to Jonathan Eddy, Esq., and other refugees from Nova Scotia. Named for Col. Joseph Eddy.—9,834.

CARMEL, June 21, 1811. No. 3.—Second range. Sold to M. Kingsley, by Massachusetts, March 2, 1795.—22,623.

CORINTH, June 21, 1811. No. 2.—Fourth range. Sold by the State to John Peck. Settled about 1802.—23,010.

EXETER, Feb. 16, 1811. Blasedeltown, No. 3.—Fourth range. Granted to Marblehead Academy, March 11, 1793.—22,682.

GARLAND, Feb. 16, 1811. No. 3.—Fifth range. Granted Williams College, June 2, 1798.—22,536.

CHARLESTOWN, Feb. 16, 1811. New Charlestown, No. 2.—Fifth range. Sold July 14, 1802, to John Lowell,—24,794.

BREWER, Feb. 22, 1812. Knapp's Plantation.—North part of Orrington. Sold to Moses Knapp and others. Named for John Brewer of Worcester. Began to be settled 1770.—23,708.

SEBEC, Feb. 28, 1812. *Sebec.* No. 4.—Seventh range. Sebec, No. 4, Foxcroft, No. 5, Guilford, No. 6, and Abbot, No. 7, all of the seventh range, were granted to Bowdoin College, in 1796. Settled about 1805.—22,228.

FOXCROFT, Feb. 29, 1812. No. 5.—Seventh range. Named for Joseph E. Foxcroft, a proprietor. Settled 1805.—17,915.

LEVANT, June 14, 1813. *Kenduskeag.* No. 2.—Third range. Sold to William Wetmore, 1792.—22,325.

SANGERVILLE, June 13, 1814. Amestown.—Sold to John S. Fary. Named for Calvin Sanger, a principal proprietor. Settled 1806.—24,216.

HERMON, June 14, 1814. No. 2.—Second range.—24,360.

NEWPORT, June 14, 1814. Great East Pond Plantation.—Sold to David Green of Boston, and surveyed in 1792. Settled 1807. —21,104.

GUILFORD, Feb. 8, 1816. No. 6.—Seventh range.—6,663.

DEXTER, June 17, 1816. Elkinston, No. 4.—Fifth range. Sold to Amos Bond and others, March 13, 1804. Settled 1801.—25,522.

ATKINSON, Feb. 12, 1819. St. Loe Plantation, No. 2.—Sixth range. Sold to E. Sigourney. Settled 1804.—23,017.

NEWBURGH, Feb. 15, 1819. No. 2.—First range. Settled 1794.—17,497.

ETNA, Feb. 15, 1820.—Granted to Bowdoin College. Settled about 1804. Etna was the last incorporated town of Maine, before it became an independent State.—25,708.

ADDITIONS AND CORRECTIONS.

It will be perceived, that the two descriptions of Robert Gorges' territory do not agree. They are given as found. It is not unlikely, that his first grant was enlarged by the Council for New England. p. 10.

Though Sir Ferdinando Gorges would very probably have been presented for the General Governor of New England, by the Council for such jurisdiction, had they not been dissolved, still he was appointed to the office, as stated on p. 63, by the King. p. 12.

By the word 'Commonwealth,' under 'Towns in Massachusetts,' is intended, its present territory with what has been taken from it for the States there named, and, also, for Maine. p. 13.

The Act of our Legislature, which ceded lands, between the Hudson and Mississippi rivers, to the United States, was dated Nov. 13, 1784, and confirmed March 15, 1785. p. 25.

The usual date for the incorporation of 'Salisbury,' has been, Oct. 7, 1640, when it was altered from Colchester, to its present name. p. 32.

Instead of '1843,' read '1643,' as the year when Middlesex was incorporated. p. 33.

By one authority, 'Ware' was called 'The Manor of Peace,' in 1751. p. 37.

In the note, respecting the incorporation of 'Barnstable,' read 'vol. i.,' instead of 'vol. ii.' p. 44.

For 'Harwick,' read 'Harwich.' p. 45.

Under 'Brookfield,' supply '1,' after 'June.' p. 47.

In place of 'John Bonython,' read 'Richard Bonython.' p. 61.

The 'Episcopacy,' mentioned at the top of page 64, was particularly required for the Colony of Gorges.

Under 'Scarborough,' is 'Commock,' which some spell 'Cammock.' p. 82.

Under 'Minot,' is 'Emory,' which the family write 'Emery.' p. 83.

The 'Holland,' named on p. 93, was a Captain, and commissioned by the British Government to survey their coast in America.

The grant to Dummer Academy, under 'Woodstock,' was first made Feb. 27, 1797, and to Gorham Academy, June 20, 1803. p. 95.

Under 'Greenwood,' for '1809,' read '1800,' the grant to Phillip's Academy being confirmed the latter year, but first made Feb. 27, 1797. The grant to Twitchell and others, was first made June 13, 1800. p. 95.

STATISTICS

OF

HEIGHTS, LATITUDES AND LONGITUDES OF EMINENCES; LATITUDES AND LONGITUDES OF LOCATIONS, AND OF LIGHT-HOUSES IN MASSACHUSETTS.

COMPILED FROM

MINUTES OF THE SURVEY FOR THE MAP OF MASSACHUSETTS, UNDER THE SUPERINTENDENCE OF SIMEON BORDEN, ESQ.

BY JOSEPH B. FELT.

Heights, Latitudes and Longitudes of Eminences in Massachusetts,

ABOVE THE LEVEL OF THE SEA.

Names.	Location.	Feet.	Latitude.	Longitude.
			o ′ ″	o ′ ″
Alum-pond Hill,	Douglass,	777.61	42 01 14.89	71 46 04.71
Alden's Hill,	Middleborough,	177.66	41 49 48.51	70 57 20.51
Ayer's Hill,	Haverhill,	339.23	42 48 23.86	71 03 46.15
Bald Peak,	Mt. Washington,	2,623.65	42 06 07.28	73 26 22.89
Bald Hill,	Douglass,	713.56	42 02 44.62	71 42 54.93
Bear Mountain,	Wendell,	1,281.33	42 35 13.99	72 25 54.18
Becket Station,	Becket,	2,193.87	42 18 06.85	73 09 09.90
Blue Hill,	Milton,	635.05	42 12 44.03	71 07 10.84
Bourne's Hill,	Sandwich,	297.27	41 44 00.07	70 29 28.25
Bumsket Hill,	Paxton,	1,407.42	42 18 05.58	71 54 10.74
Colonel's Mountain,	Palmer,	1,171.61	42 14 09.66	72 14 19.15
Clarksburg Station,	Clarksburg,	2,272.34	42 44 03.90	73 09 55.96
Chandler's Hill,	Worcester,	748.37	42 16 15.70	71 47 31.07
Castle Hill,	Saugus,	287.99	42 29 20.03	71 03 00.01
Codden's Hill,	Marblehead,	117.75	42 30 59.63	70 51 34.98
Copecut Station,	Fall River,	355.00	42 43 17.36	71 03 54.65
Dug Hill,	Blandford,	1,622.48	42 12 25.46	72 56 49.70
French's Hill,	Peru,	2,239.40	42 25 38.67	73 02 39.27
Fay's Mountain,	Westborough,	706.87	42 14 24.31	71 38 01.84
Falmouth Station,	Falmouth,	192.78	41 35 53.19	70 37 22.41
Fall River Station,	Fall River,	259.05	41 42 39.41	71 09 03.79
German's Hill,	Yarmouth,	136.48	41 41 28.94	70 12 52.03
Great Meadow Hill,	Rehoboth,	265.54	41 52 45.33	71 13 20.65
Great Rock Hill,	"	247.77	41 51 32.57	71 17 33.98
Great Hill,	Rochester,	126.98	41 42 33.41	70 43 37.61
Hilliard's Knob,		1,119.74	42 18 20.38	72 30 59.83
Hitchcock's Hill,	Wales,	1,189.64	42 05 07.61	72 15 56.25
Hawse's Hill,	Barre,	1,285.00	42 27 26.79	72 07 27.63
Hatchet Hill,	Southbridge,	1,015.94	42 01 39.86	72 05 07.00
High Ridge,	Williamsburg,	1,479.88	42 26 55.38	72 43 28.61
Holt's Hill,	Andover,	422.95	42 38 28.54	71 06 41.57
Hyannis Station,	Barnstable,	81.42	41 37 53.36	70 18 42.92
Jackson's Hill,	Blandford,	1,717.21	42 10 20.29	73 00 12.81
Joe's Rock Hill,	Wrentham,	485.84	42 01 53.27	71 24 36.01
Manomet Hill,	Plymouth,	394.25	41 55 38.91	70 35 44.96
Mendal's Hill,	Fairhaven,	146.29	41 42 03.16	70 53 17.57
Monk's Hill,	Kingston,	312.93	41 57 39.33	70 43 40.59
More's Hill,	Goshen,	1,713.08	42 27 53.29	72 47 22.67
Mount Daniel,	Webster,	785.07	42 01 41.91	71 48 29.73
Mount Esther,	Whately,	995.12	42 27 10.45	72 40 26.48
Mount Grace,	Warwick,	1,628.21	42 41 29.56	72 21 41.92
Mount Lincoln,	Pelham,	1,245.92	42 21 49.61	72 25 45.80
Mount Tom,	Northampton,	1,213.62	42 14 30.95	72 39 17.06
Mugget Hill,	Charlton,	1,011.62	42 08 02.48	71 57 46.15

Names.	Location.	Feet.	Latitude.	Longitude.
			° ′ ″	° ′ ″
Nahant Station,	Lynn,	89.90	42 25 40.64	70 55 34.58
Packard's Mountain,	New Salem,	1,277.82	42 27 40.96	72 21 32.14
Proven's Mountain,	West Springfield,	664.83	42 05 04.58	72 42 39.12
Perry's Peak Station,	Richmond,	2,089.01	42 25 15.81	73 33 12.48
Peaked Mountain,	Monson,	1,238.77	42 02 51.06	72 20 47.03
Prospect Hill,	Waltham,	482.27	42 23 19.25	71 15 33.76
" "	Hingham,	243.23	42 11 35.01	70 51 44.63
" "	Rowley,	264.35	42 42 19.71	70 53 50.71
Powow Hill,	Salisbury,	328.02	42 51 57.72	70 56 36.46
Railcut Hill,	Gloucester,	204.68	42 37 43.40	70 39 15.40
Red Brush Hill,	Wrentham,	455.86	42 01 49.83	71 22 42.21
Saddle Mountain,	Adams,	3,505.00	42 38 14.42	73 10 22.11
Scituate Hill,	Cohasset,	179.98	42 14 15.00	70 50 08.66
Seymore's Hill,	Sandisfield,	1,698.05	42 03 27.85	73 06 37.64
Sprague's Hill,	Bridgewater,	192.26	42 00 18.17	70 58 17.87
Spruce Hill,	"	2,588.38	42 40 12 93	73 04 32.87
Telegraph Hill,	Marshfield,	205.30	42 06 53.99	70 42 07.31
Tuft's Hill,	New Braintree,	1,179.30	42 19 79.90	72 05 24.96
Wachuset Mountain,	Princeton,	2,018.12	42 29 21.21	71 53 33.88
Walnut Hill,	Charlemont,	1,887.94	42 39 06.37	72 46 51.60
Watatick Hill,	Ashburnham,	1,847.35	42 41 49.12	71 53 54.97
Winchel's Mountain,	Granville,	1,362.45	42 03 29.17	72 54 30.41

Latitudes and Longitudes of Objects, whose positions have been determined by Secondary Triangles.

	° ′ ″	° ′ ″
Adams North Church, . . .	42 41 59.74	73 07 03.71
" South " . . .	42 37 11.04	73 07 43.83
Amherst South Church, . . .	42 18 46.83	72 30 34.70
" College Chapel, . . .	42 22 15.61	72 31 28.49
Ashby Church, ...	42 40 41.91	71 49 33.62
Athol North Church, . . .	42 35 33.29	72 13 25.69
Abington two steepled Church, . .	42 04 45.16	70 56 30.63
Acton Church, ...	42 29 30.13	71 26 21.10
Amesbury West Church, . . .	42 50 07.18	71 00 31.61
Andover North-east Church, . .	42 41 03.89	71 07 04.08
Attleboro' East Church, . . .	41 56 42.55	71 17 16.86
Barre Church, ...	42 25 23.70	72 06 42.40
Becket, Wadman's Station, . .	42 17 20.06	73 06 15.55
Belchertown Church, . . .	42 16 42.76	72 24 27.15
Boylston Church, ...	42 21 13.21	71 44 26.04
Brookfield Church, . . .	42 12 54.73	72 06 32.19
Bedford Church, ...	42 29 29.76	71 17 07.41
Berkley Church, ...	41 50 32.20	71 05 19.64
Bellingham tall spired Church, . .	42 05 10.14	71 28 47.03
Beverly white spired Church, . .	42 34 38.92	70 54 05.20
Billerica tall spired Church, . .	42 33 34.16	71 16 30.46
Boxboro' Church, ...	42 29 30.17	71 31 59.20
Bradford West Church, . . .	42 46 01.98	71 04 53.59
Braintree Church, . . .	42 11 58.73	71 00 47.62

Names of Objects.	Latitude.			Longitude.		
	°	′	″	°	′	″
Bridgewater Church,	42	14	10.14	70	59	03.38
Brighton Church,	42	21	58.20	71	09	31.29
Boston Hollis Street Church,	42	20	59.81	71	04	11.12
Brookline, Dr. Pierce's Church,	42	19	38.56	71	00	07.43
Barnstable Court house,	41	42	06.07	70	18	33.81
Brewster Church,	41	45	43.33	70	05	12.94
Becket Church,	42	17	04.27	73	04	18.40
Bernardston Church,	42	40	16.10	72	33	22.18
Blandford North Church,	42	12	10.81	72	56	45.88
" South "	42	10	55.22	72	56	07.86
Cheshire Bound's Rocks,	42	35	25.14	73	12	21.34
" Church on hill,	42	34	29.75	73	07	14.21
" " in valley,	42	33	46.35	73	09	57.96
Chester old Church,	42	17	23.74	72	55	50.23
Chesterfield Church,	42	23	31.22	72	50	49.96
Charlton "	42	08	03.32	71	58	30.95
Cambridge " stone colored,	42	22	29.11	71	07	28.85
Canton Gothic Church,	42	10	32.06	71	08	22.13
Carlisle Church,	42	31	42.13	71	21	18.69
Carver "	41	55	10.20	70	48	10.39
Charlestown Bunker Hill Monument,	42	22	35.47	71	03	58.52
Chelmsford Middlesex Church,	42	38	11.58	71	21	19.87
Chelsea Village Church,	42	24	33.41	70	30	44.15
Cohassett Church,	42	14	35.99	70	48	31.36
Concord "	42	27	35.75	71	21	14.78
Danvers Village Church,	42	31	28.14	70	55	54.27
Dartmouth Padanaram Church,	41	35	20.14	70	56	45.77
Dedham Church, near Court house,	42	14	57.30	71	10	59.28
Dalton Church,	42	28	28.19	72	55	38.34
Deerfield Church,	42	32	36.95	72	36	39.70
" Bloody Brook Church,	42	29	04.82	72	36	40.78
Dudley Church,	42	02	45.32	71	56	11.08
Dorchester, Dr. Harris's Church,	42	18	29.99	71	04	03.77
Dover Church,	42	14	46.42	71	17	18.77
Dracut Church, near Pawtucket bridge,	42	39	03.20	71	20	16.37
Dunstable square-towered Church,	42	40	27.96	71	29	18.63
Duxbury Village Church,	42	02	08.34	70	40	31.08
Dennis South Village North Church	41	40	34.31	70	09	40.54
Easthampton Church,	42	16	17.50	72	40	41.42
Egremont Church by Hollenbeck's tavern,	42	09	38.69	70	25	17.40
East Bridgewater Church,	42	01	46.51	70	57	29.48
Easton Church,	42	02	11.29	71	06	09.87
Essex old Church,	42	38	00.50	70	47	10.38
Eastham Church,	41	50	28.30	69	59	19.87
Edgartown Church,	41	35	16.54	70	31	15.00
Fall River Baptist Church,	41	41	59.71	71	08	30.11
Falmouth Church,	41	33	14.97	70	37	29.46
Foxboro' tall-spired Church,	42	03	54.38	71	15	23 77
Framingham North Church, in village,	42	18	13.73	71	26	24.53
Franklin Church, (since pulled down),	42	05	23.24	71	24	25.79
Freetown Assonett North Church,	41	47	46.10	71	04	26.21
Goshen North Church,	42	26	50.49	72	48	36.32
Great Barrington Church,	42	11	42.50	73	22	06.26
Granville West Church,	42	04	40.48	72	57	02.19
Greenfield Church,	42	35	14.78	72	36	27.21
Grafton Unitarian Church,	42	12	25.95	71	41	26.94

Names of Objects.	Latitude.	Longitude.
	° ′ ″	° ′ ″
Granby West Church,	42 15 31.97	72 32 27.47
Groton Church,	42 36 21.51	71 34 22.76
Georgetown tall-spired Church,	42 43 11.75	70 59 26.89
Gloucester Harbor Church,	42 36 48.17	70 40 17.17
Groton tall-spired Church,	42 36 21.40	71 34 22.66
Hatfield Church,	42 22 10.97	72 36 11.73
Hawley Church,	42 34 47.00	72 53 48.18
Heath "	42 40 26.00	72 49 39.81
Hadley Church,	42 20 44.40	72 36 11.50
Hardwick Church,	42 21 01.35	72 12 27.83
Harvard "	42 30 08.49	71 35 25.82
" Baptist Church,	42 29 29.22	71 37 24.63
Holden Church,	42 21 04.24	72 18 45.08
Hubbardston Church,	42 28 31.43	72 00 41.23
Halifax Church,	41 59 28.34	70 51 59.43
Hamilton Church,	42 37 22.09	70 51 35.21
Hanover "	42 06 48.94	70 49 12.73
Hanson "	42 03 33.63	70 52 48.72
Haverhill West brick Church,	42 47 15.04	71 08 19.38
Hingham Old Colony House,	42 14 52.45	70 52 40.17
Holliston Church,	42 12 06.35	71 26 08.67
Hopkinton "	42 13 46.76	71 31 29.55
Harwich "	41 41 12.46	70 04 51.63
Ipswich "	42 40 53.35	70 50 28.49
Kingston Village Church,	41 59 36.33	71 44 09.93
Lee Church,	42 18 17.10	73 15 20.18
Lenox Church on the hill,	42 21 48.76	73 17 21.36
Lancaster Church,	42 27 20.31	71 40 44.17
Leicester "	42 14 49.40	71 54 46.73
Long Meadow West Church,	42 03 01.58	72 34 51.11
" " East "	42 03 46.10	72 30 59.09
Ludlow Putts bridge Factory,	42 09 25.72	72 29 29.54
Lunenburg Church,	42 35 42.80	71 43 51.05
Lexington "	42 26 58.26	71 14 09.74
Lincoln "	42 25 40.33	71 18 31.15
Lowell, St. Ann's Church,	42 38 46.78	71 19 02.04
Lynn Church,	42 27 51.21	70 57 24.88
Lynnfield Church,	42 32 22.90	70 03 13.43
Middlefield Church,	42 20 54.65	73 01 09.34
Mount Washington Church,	42 05 58.73	73 28 21.26
Marlborough, Church,	42 20 48.11	71 37 27.39
Milbury Church,	42 11 08.72	71 47 29.51
Malden square-tower Church,	42 25 24.25	71 04 20.73
Manchester Church,	42 34 30.41	70 44 24.43
Mansfield "	42 01 27.68	71 13 21.74
Marblehead square-tower Church,	42 30 21.57	70 51 23.00
Marshfield Church,	42 08 30.43	70 45 46.51
Medfield "	42 11 15.10	71 18 43.97
Medford new Church,	42 25 14.42	71 07 14.32
Medway Factory Village Church,	42 08 26.88	71 24 15.91
Mendon Church,	42 06 20.23	71 33 35.97
Methuen square-tower Church,	42 43 46.01	71 11 29.65
Middleboro' four-corners Church,	42 46 27.86	70 54 51.40
Middleton old Church,	42 35 45.46	71 00 46.80
Milford Church,	42 08 21.96	71 31 39.56
Milton old Church,	42 15 12.83	71 05 08.33

Names of Objects.	Latitude.	Longitude.
	° ′ ″	° ′ ″
New Marlborough South Church,	42 05 54.40	73 14 23.19
Northampton Congregational Church,	42 19 09.09	72 38 14.93
Norwich old Church, without spire,	42 16 43.13	72 50 42.89
New Braintree Church,	42 19 01.35	72 02 53.27
New Salem Church,	42 30 00.61	71 20 16.50
Northbridge new Church,	42 08 02.11	71 40 41.73
Northfield Church,	42 41 27.01	71 42 44.62
Natick new tall-spire Church,	42 17 03.17	70 21 09.45
Needham tall-spire Church,	42 17 46.44	71 17 57.30
New Bedford Mariner's Church,	41 38 06.46	70 55 44.39
Newburyport Harris Street Church,	42 48 32.15	70 52 41.30
Newton tall-spire Church,	42 20 03.49	71 11 58.88
North Bridgewater "	42 05 07.18	71 01 32.96
Norton Church,	41 58 01.90	71 11 35.73
Otis Centre Church,	42 11 40.88	73 05 56.36
Oakham Church,	42 21 13.82	72 02 53.17
Orleans Congregational Church,	41 47 04.93	69 58 45.61
Peru Church,	42 26 18.01	73 03 11.33
Pittsfield Church,	42 26 55.60	73 15 36.12
Pelham old Church, without spire,	42 23 32.83	72 23 37.22
Petersham "	42 29 18.03	72 11 34.69
Prescott "	42 23 33.43	72 21 04.93
Princeton old Church, on hill,	42 27 19.64	71 53 15.10
Pawtucket Church, tall spire,	41 52 36.27	71 23 12.56
Plymouth Court house,	41 57 26.56	70 40 19.27
Plympton Church,	41 57 21.48	70 49 13.43
Providence College or University Hall, (R. I.)	41 49 34.48	71 24 34.41
Provincetown Church,	42 02 51.22	70 11 42.98
Quincy stone "	42 15 04.66	71 00 30.84
Richmond "	42 23 26.16	73 22 26.80
Rutland "	42 22 34.78	71 57 44.33
Randolph Church with clock	42 09 45.83	71 02 50.50
Reading "	42 34 31.78	71 05 00.59
Rehoboth new Church,	41 50 26.56	71 15 27.12
Rochester, Matapoisett, Church,	41 39 44.05	70 49 29.67
Rowley Church,	42 43 07.16	70 53 07.25
Roxbury, Dr. Porter's Church,	42 19 48.21	71 05 42.90
Sandisfield Village Church,	42 06 41.71	73 08 49.33
Sheffield Church,	42 06 38.06	73 21 39.29
Southampton Church	42 14 45.20	72 45 53.61
Shirley Church,	42 34 21.40	71 38 20.80
Shrewsbury North Church,	42 25 04.55	71 43 09.19
Shutesbury Church,	42 27 10.67	72 24 57.74
South Hadley Church,	42 15 31.56	72 34 53.62
Spencer Church,	42 14 47.22	72 59 42.89
Springfield Court house,	42 06 03.59	72 35 44.93
Sunderland Church,	42 27 58.16	72 35 11.29
Sutton Church,	42 09 01.54	71 46 02.96
Salem East India Marine Hall,	42 31 18.52	70 53 53.03
Salisbury New Church,	42 50 34.60	70 51 56.53
Scituate Church,	42 12 01.02	70 46 39.53
Seekonk clock Church,	41 50 29.32	71 21 21.66
Sharon old yellow Church,	42 07 27.04	71 11 05.61
Sherburne Church,	42 14 27.77	71 22 33.76
Somerset Bower's shore Church,	41 46 18.08	71 00 20.98
South Reading Church,	42 30 26.41	71 04 42.43

Names of Objects.	Latitude.			Longitude.		
	°	′	″	°	′	″
Southboro' Church,	42	18	22.52	71	32	27.89
Stoughton Church, with clock,	42	07	29.55	71	06	24.12
Swanzey Church, near Luther's tavern,	41	45	03.38	71	13	49.29
Sandwich Unitarian Church,	41	45	31.09	70	30	13.19
Tolland old Church, without spire,	42	04	54.08	73	01	09.48
Tyringham "	42	11	59.99	73	13	53.25
Templeton "	42	33	22.26	72	04	29.11
Taunton Church, opposite Bristol County house	41	54	11.28	71	05	55.03
Tewksbury Church,	42	36	45.14	71	14	19.30
Tiverton Church, at the stone bridge, (R. I.)	41	37	30.35	71	13	09.26
Topsfield "	42	38	33.15	70	57	24.99
Tyngsboro' "	42	40	33.11	71	25	43.81
Truro "	41	59	54.18	70	03	34.02
Upton "	42	10	27.14	71	36	31.48
Uxbridge " dark colored,	42	04	40.20	71	38	09.68
Washington Church,	42	21	57.85	73	09	03.01
Westfield Church,	42	07	12.55	72	45	17.88
West Springfield Church, north of Academy,	42	06	52.27	72	37	53.75
West Hampton Church,	42	18	19.73	72	47	00.24
Whately Church,	42	26	25.20	72	38	29.30
Williamstown Church,	42	42	49.08	73	13	10.26
Windsor brick Church,	42	30	49.01	73	03	46.86
Worthington Church,	42	23	57.76	72	56	39.35
Warren Church,	42	12	48.89	72	12	13.53
Wendall Church, without spire,	42	32	55.60	72	24	10.59
Westboro' new Church,	42	16	03.68	71	37	17.48
Westminster "	42	32	32.41	71	54	44.76
Wilbrabam north Church,	42	07	16.56	72	26	17.08
Winchendon Church,	42	39	44.76	72	02	50.39
Worcester Antiquarian Hall,	42	16	17.04	71	48	13.04
Walpole Church,	42	08	39.04	71	15	31.06
Wareham bell-top Church,	41	45	57.52	70	43	53.33
Watertown U. S. Arsenal flag staff,	42	21	43.13	71	10	04.20
Wayland Church,	42	21	45.11	71	21	54.09
Wenham old Church,	42	36	00.10	70	51	49.39
West Bridgewater Church,	42	01	19.36	71	00	59.18
West Cambridge "	42	24	56.06	71	09	33.85
Westford Church,	42	34	54.04	71	26	41.40
West Newbury Church,	42	47	28.98	70	59	43.63
Weston Church,	42	22	06.12	71	18	11.75
Weymouth yellow Church,	42	10	30.62	70	57	25.18
Wilmington Church,	42	33	35.19	71	10	07.61
Wrentham Village Church,	42	04	01.33	71	19	59.05
Yarmouth North Village Church,	41	42	21.02	70	14	02.39

Latitudes and Longitudes of Light-Houses in Massachusetts.

Names.	Location.	Latitude.	Longitude.
		° ′ ″	° ′ ″
Annisquam,	Gloucester,	42 39 43.55	70 41 12.33
Baker's Island, tall one,	Salem Harbor,	42 32 12.02	70 47 28.43
Boston,	Boston Harbor,	42 19 41.13	70 53 43.75
Bird Island,	Rochester,	41 40 09.670	70 43 21.24
Billingsgate Island,	Eastham,	41 51 38.79	70 04 32.284
Brant Point,	Nantucket,	41 17 24.45	70 05 51.67
Barnstable Harbor,	Barnstable,	41 43 21.20	70 17 09.36
Clark's Point,	New Bedford,	41 35 34.340	70 54 21.48
Cape Poge,	Edgartown,	41 25 18.78	70 27 19.74
Chatham Harbor, S. Lt.,	Chatham,	41 40 16.16	69 57 12.89
Cuttyhunk,	Cuttyhunk Island,	41 24 52.39	70 57 17.89
Eastern Point,	Gloucester,	42 34 49.61	70 40 10.85
Edgartown Harbor,	Edgartown,	41 23 27.02	70 30 29.46
Gurnet, South	Duxbury,	42 00 12.33	70 36 21.17
Gay Head,	Martha's Vineyard,	41 20 54.54	70 50 26.75
Great Point,	Nantucket,	41 23 24.333	70 03 01.72
High Land,	Truro, Cape Cod,	42 02 23.36	70 03 55.33
Ipswich, outward,	Ipswich,	42 41 08.09	70 46 17.09
Long Island,	Boston Harbor,	42 19 48.565	79 57 41.850
Monomoy,	Chatham,	41 33 35.00	69 59 56.24
Newburyport, outward,	Plumb Island,	42 48 29.59	70 49 05.79
Nobscoe or Knobskey,	Falmouth,	41 30 57.31	70 39 37.23
Nausett, South,	Eastham,	41 51 37.20	69 57 20.66
Nausett, North,	Eastham,	41 51 40.07	69 57 21.00
Point Gammon,	Yarmouth,	41 36 35.00	70 16 16.37
Round Hill,	Dartmouth,	41 32 17.96	70 55 36.71
Race Point,	Provincetown,	42 03 44.60	70 14 53.04
Scituate,	Scituate,	42 12 17.64	70 43 15.84
Thatcher's Island, North,	Gloucester,	42 38 21.783	70 34 48.06
" " South,	"	42 38 13.24	70 34 48.61
Tarpaulin Cove,	Naushon Island,	41 28 07.94	70 45 46.91
West Chop,	Tisbury,	41 28 57.69	70 36 27.71

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[1] *Casco* was Portland.

[2] Hopkinton, to which this name was applied, was called *Quansigomog*. 1 s. 4 v. 15 p. of Mass. Hist. Coll. It was also named *Magunkaquog*.

[3] *Pakachoog* was applied to Worcester.

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COLLECTIONS

OF THE

AMERICAN STATISTICAL ASSOCIATION.

CONTAINING

STATISTICS OF POPULATION IN MASSACHUSETTS.

PREPARED BY JOSEPH B. FELT.

VOL. I....PART II.

BOSTON:
CHARLES C. LITTLE & JAMES BROWN.
1845.

ADVERTISEMENT.

The object of this number is to present whatever may be found, of a suitable class, relative to the inhabitants of Massachusetts, at different periods, prior to the censuses ordered by our General Government. It would be matter of high satisfaction, if such a work had far more facilities for its accomplishment. Indeed, they are so deficient, through large portions of them having been lost, in the lapse of years, that they present a repulsive aspect to the prosecution of our purpose. Still, whatever they are in quantity or kind, a proper regard for the appearance of our Commonwealth, in this departmant of its political economy, require them to be arranged and issued from the press for the consultation of persons who may be desirous to examine them. The task has been too long delayed. In the present attempt to perform it, the Whites, Indians and Africans will be treated of under distinct divisions. A mode of this sort allows us to state facts, which have a peculiar bearing on each of these races and could not, with convenience, be presented together.

Whatever may be the character of the execution of our plan, public usefulness is its primary object.

POPULATION OF MASSACHUSETTS.

The earliest history of nations shows, that they have ever regarded their inhabitants, as of the first importance in the science of political economy. And well they might. What is a Crown without subjects; what a Kingdom without people; what a Republic without freemen? As men count might, the mightiest is he, who has successfully controlled the most millions of their species. Hence, the increase or diminution of any nation, has been a matter of deep interest to its enlightened rulers. The means of subsistence has imparted to our own country, a vast superiority, as to the enlargement of its population, over most other portions of the globe. Here, on this account, especially to the agriculturist, children, when of suitable age, are of great assistance in carrying out his plans of labor, improvements and profit. But, for the lack of such means, in many sections, even of Europe, a large family is the cause of poverty and distress to the parents. While, then, the bountiful hand of the Supreme is granting abundant supplies, not only for the natural increase of our own people, but, also, for the multitudes, who annually throng to our shores, it becomes us to trace the advancement of a portion of them, for whom He has cared every moment of their being. It will be a pleasant sign in the knowledge of our Republic, when writers, like Smith and Malthus, shall arise and be encouraged to publish their researches, speculations and conclusions.

That we may think and speak understandingly of the progress, which population has made in this Commonwealth, we

must reflect on the past and examine the transactions of our leading ancestors.

There can be little doubt but that the taxes, raised to meet the disbursements of our infant Colony, were based on polls as well as property. Such a mode, in the former respect, with more limitation, was agreed on, 1643, by the United Colonies, of which Massachusetts was the chief member. Their contract said, that the charges of all just wars, should "be borne by all the parts of this Confederacon in different proporcons according to their different abilitie in manner following, namely, that the Commissioners for eich jurisdiccon, from tyme to tyme, as there shalbe occation, bring in a true account and number of all the males in euery Plantacon or any way belonging to or under their seuerall jurisdiccons of what quallyty or condicon soeuer they bee from sixteene yeares old to threescore, being inhabitants therein." This rule was applied by such a body for the discharge of claims upon them, during the long continuance of their association. The first record, which we find of our General Court's practice on a like plan, with some variation, is under October 27, 1647. It reads, "For a more equal and ready way of raising monies for defraying public charges," the commissioner and selectmen of each town "shall make a list of all males from sixteen years old and upward. Ordered that the commissioners of the several towns, in every shire, shall yearly, upon the 4th day of the 7th month, assemble at the shire town and bring with them fairly written, the number of males, listed as aforesaid." It will be perceived, that this method differs from that of the United Colonies. The subsequent action of our Legislature, under session of May 23, 1655, has no such discrepancy. It runs thus, "It is ordered the Secretary shall issue out warrants to the constables of the several towns, within this jurisdiction, to send him a true list of all the males, within their respective towns, from sixteen years of age to sixty, before the first of August next. And if any constable shall neglect to make return as aforesaid, he shall forfeit five pounds to the treasury." Such a measure was taken to supply the government of the United Colonies with data so as to apportion the share of its expense, payable by Massachusetts. In the former of the two last quoted cases, the object was to know all, who

were liable to be rated. We perceive, then, the reason why, in one relation, the polls were reckoned from sixteen years and upward, and, in another, from sixteen to sixty years. Of course, the polls, on the Union ratio, were less than those on the tax ratio of our own Colony. This variation is noticed so that the results of both modes may not be used fully alike, in computing the inhabitants of our own and the other associated Colonies. The method, just specified, of estimating polls in our State taxes, has been continued in every similar assessment since. Various accounts of our population were given before 1700, some of which, are so wide from correctness, they could not have been calculated on such a basis.

It would be very gratifying to have proceedings of our Legislature as to regular censuses of their constituents, from ancient down to modern times, so that they might be laid before the public and supply social deficiencies in each community. But, in this, our wish cannot be fully realized. While, however, we pass over a large space without culling a flower, the whole course is not a waste; it reaches and embraces spots, where desirable gleanings can be made. The first movement for a census in Massachusetts, except one for negroes ordered 1754, which we find on our legislative records, was begun in 1763. The occasion and delay of such a measure will appear from the subsequent documents. Required by the British government, it was viewed, with anxious jealousy, by our fathers, as another plan for the imposition of taxes on our Province and the infringement of their charter rights. The numbering of Israel by David and its results were remembered, and applied by some to the injunction for their observance, as similarly objectionable and liable to be followed with judgments. Besides, the proposal, with so wide an application, being an unpractised one, in this meridian, was met with objections, common to novelties in political requisitions. Governor Francis Bernard, on the 2d of June, 1763, communicated the subsequent message to both Houses of our General Court.

"I am directed by the Lords of Trade to take a particular account of the number of the people of this Province with all proper distinctions thereof. I am desirous to have this done with the utmost exactness, as such information will be of great

use to the Government of this Province as well as of his Majesty's ministers. I therefore propose to have the returns of the several towns made upon oath according to a form issued for this purpose. And as I apprehend these orders will be more effectual, if they are issued under the authority of the whole Legislature, I recommend this affair to your consideration."

Though disappointed of a punctual reply, well acquainted with the feverish state of the public mind, and after waiting a sufficient time for deliberation, the chief magistrate addressed the same bodies again, on this subject, January 19, 1764. "At the last session, I informed you, that I had orders from the Lords of Trade, among other things, to return an account of the numbers of the people of this Province, and that I found it necessary to ask your assistance to enable me to do this in the most effectual manner. This business was then under your consideration, but being some how or other misunderstood, it never came to a conclusion. But I learnt that a principal objection to my proposal was, that it did not appear this question was equally proposed to other colonies, although, upon the face of the queries, it appeared to be a general and circular requisition, and that it was frequently repeated at a certain distance of time. As I had no opportunity to satisfy you upon this point, at the last session, I soon after informed myself of what had been done, in the same case, in the neighbouring Colony of Connecticut. And I find that this question has been answered about two years ago, and that the answer was framed by the same method I proposed to you, namely, a return of the selectmen of each town by order of the General Court. It also appears from their return, that the same question had been proposed in 1756, and that an exact return had been made to it. If this had been made known to you, at the last session, I make no doubt but that you would readily have complied with my request. And, as upon all occasions, I represent your proceedings in the most favourable light I can, I have acquainted their Lordships, that I considered this business as postponed only, and that I did not doubt but that it would pass at the next session. I must therefore desire you to reconsider it according to my former report."

Thus disposed to interpret the delay of the Legislature in a

lenient style, the Governor did not receive from them the promptest attention to his wishes. They cherished objections, in some degree, similar to those of the people. With such drawbacks, it was a fortnight before they came up to the work, which Sir Francis was earnest for them to perform. They well knew that an open rupture with him, on this subject, while their relations to the crown were critically situated, would increase the prejudice against them, already abundant at the Court of St. James. As a salvo for their past non-compliance with his first request and a preventive of greater difficulty in their political concerns, they adopted the succeeding order.

1764, February 2. "In the House of Representatives. Upon considering of his Excellency's message of the 19th ultimo, ordered, that the selectmen of each town and district, in this Province, to be chosen for the year 1764, do, as soon as conveniently may be, take an exact account of the number of dwelling houses, families, and people in their respective towns and districts, including as well Indians civilized, negroes and molattos, as white people, and females as well as males, and distinguishing them in this form, namely,

White people under sixteen years, { Males / Females

Above sixteen, { Males / Females

Families,

Houses,

Negroes and Mulattos, { Males / Females

Indians, { Males / Females

And return the same into the Secretary's office by the last day of December next." This was consented to by the Council and confirmed by the Governor.

Thus sanctioned, the project seemed as though it would be successful. But as the heart of the people was not in it, many refused to comply with its requisitions. No doubt, their disaffection to it was much increased by the tidings, that the Parliament had voted to tax the American Colonies. Nor was the acerbity of their feelings towards it, at all sweetened by the Sugar Act, which restricted their commerce with the West

Indies. After waiting over a year, with his patience much tried and his fear not small, lest the British authorities would look on him as nerveless, the Chief Magistrate desired, that the stronger confirmations of a formal law might be superadded. Accordingly, March 1, 1765, "An act for carrying into execution an order of the General Court for numbering the people within this Province," passed in the two houses to be engrossed. On the 5th, it received the signature of the Governor. After reciting the order, it contains the following clauses.

"And whereas several of the selectmen of towns and districts within this Province, have complied with the abovesaid order, and divers others have neglected their duty therein, and have not made return as directed, by which neglect the design of the said order has been evaded.

"For remedy whereof, and that a uniform return may be made agreeable to his Majesty's requisition, by his ministers to his Excellency the Governor, Therefore,

"Be it enacted by the Governor, Council and House of Representatives, That the selectmen of such town and district within this Province chosen for the year One Thousand Seven Hundred and Sixty-Four, where the above order has not been complied with, or the survivors of them, do take an exact account of the number of dwellings, houses, families and people, agreeable to the form aforementioned, and make return thereof unto the sheriffs of the several counties respectively, on or before the twenty-fifth day of May next; and in case of refusal or neglect of their duty, to forfeit and pay to his Majesty for the use of the county where such offence shall arise, the sum of fifty pounds, to be recovered by the Treasurer of the said county, in any Court of Record proper to try the same.

"And be it further enacted, That in case any master or mistress of any family shall refuse to give a proper and true list when required, by one or more of the selectmen of any town or district, he or she shall forfeit the sum of forty shillings, to be recovered by the Treasurer of such town, (for use of the poor thereof,) before any of his Majesty's Justices of the Peace for such county."

Thus the first, most particular census of our Commonwealth was introduced and carried forward in one of the stormiest

periods of our political history. Its struggles for existence and completion amid the opposite forces of power resisted by subjects, and amid the discordant elements of social interests sternly braced against each other, present it to us as associated with recollections of no ordinary name or nature.

The next movement for numbering our inhabitants, was made by authority and for objects, which had never before existed among them. It was begun by our Provincial Congress, who had recently seceded from the administration of Governor Gage; had taken the perilous and responsible step of directing the affairs of the Commonwealth independently of British rule, and of concerting measures to resist the onsets of the legions, who were lately connected with them under the same sceptre of empire. It comes to us surrounded by circumstances, on whose like we shall never look again. It was passed, December 7, 1774, and is of the following tenor.

"Ordered that John Adams, Esq., Mr. Samuel Adams and Col. Danielson be a committee to bring in a resolve, relative to the taking the number of inhabitants, and the quantity of exports and imports of merchandize and of the manufactures of all kinds in this Colony." And the committee was directed to sit immediately. The committee, having attended that service, reported as followeth, viz:

"Resolved that a committee be appointed, consisting of one gentleman from each county, and one from each maritime town of this Colony, to prepare, from the best authentic evidence, which can be procured, a true state of the number of inhabitants, and of the quantities of exports and imports of goods, wares and merchandize and of the manufactures of all kinds, within the Colony, to be used by our delegates in the Continental Congress, to be held at Philadelphia on or before the 10th day of May next, as they shall think proper. And the members of this committee for each county, be nominated by the members of this Congress for said county, and the member for each maritime town be nominated by the Representative of such town. Ordered, that the several counties be ready to report their nominations at 3 o'clock this afternoon." At this hour the committee reported as follows. "The several counties and maritime towns nominated their members for the com-

mittee according to the Resolve in the forenoon, who were accepted by Congress and are as follow, viz.; County of Suffolk, Mr. Palmer; Boston, Doct. Warren; Essex, Col. Gerrish; Lynn, Capt. Mansfield; Marblehead, Col. Orne; Salem, Hon. Mr. Derby; Beverly, Capt. Batchildor; Manchester, Mr. Woodbury; Gloucester, Capt. Coffin; Ipswich, Capt. Farley; Newburyport, Capt. Greenleaf; Haverhill, Samuel White, Esq.; Danvers, Doct. Holten; Middlesex, Col. Prescott; Charlestown, Mr. Gorham; Medford, Mr. Hall; Hampshire, Hon. Major Hawley; Plymouth, Doct. Perkins; town of Plymouth, Mr. Lothrop; Kingston, Col. Thomas; Duxboro, Mr. Partridge; Scituate, Nathan Cushing, Esq.; Barnstable, Daniel Davis, Esq.; Sandwich, Capt. Nye; Eastham, Mr. Holbrook; Bristol, Doct. Cobb; Dartmouth, Benjamin Aiken, Esq.; Freetown, Mr. Durfee; York, Mr. Sullivan; Kittery, Charles Chauncey, Esq."

But some over a year had elapsed from the issue of the last act for a census, when the necessities of our General Government required another. In that short period great events had transpired; two hardly contested battles were fought on the soil of Massachusetts, which signified, that the people had solemnly pledged themselves to continue in arms until their grievances were redressed or their freedom secured. A similar spirit had infused itself into the great mass of our country and was imparted to their Delegates in Congress. These authorities, in order to meet the pressing expenditures, caused by a conflict, so commenced, had entered on the experiment of emitting paper money. That they might divide such currency, in just proportion, among the Colonies of the Union, they found it requisite to be furnished with their respective numbers of inhabitants.

Their action on this subject, was of December 26, 1775, and of the succeeding tenor.

"Resolved, that the thirteen United Colonies be pledged for the redemption of the bills of credit so directed to be emitted. That each Colony provide ways and means to sink its proportion of said bills, in such manner as may be most effectual, and best adapted to the condition, circumstances, and equal mode of levying taxes in each Colony. That the proportion or quota of each respective Colony be determined according to

the number of inhabitants of all ages, including negroes and mulattoes, in each colony. That it be recommended to the several Assemblies, Conventions, or Councils, or Committees of Safety of the respective Colonies, to ascertain, by the most impartial and effectual means in their power, the number of inhabitants in each respective colony, taking care that the lists be authenticated by the oaths of the several persons who shall be intrusted with this service; and that the said Assemblies, Conventions, Councils, or Committees of Safety, do respectively lay before this Congress a return of the number of inhabitants of their respective Colonies, as soon as the same shall be procured."

With such a communication our General Court punctually conformed. They were kept back by no dread of management behind the curtain, for forging the fetters of oppression. They saw the whole scene, with no covering but the broad canopy of heaven, purposed and acted for the triumph of liberty. Like men whose intellectual and moral energies were enlisted in a momentous enterprise, they seconded the wishes of their compatriots in the National Councils. That the matter might receive the strongest expression of their will, they sanctioned it with a particular act. This document, as the Declaration of Independence had not been made by our Congressional Government, is headed in the regal style—one of the last, lingering indications that the royal sceptre had once swayed the risen colonies.

"In the sixteenth year of the Reign of George the Third, King, etc.

"An Act for the carrying into execution a Resolve of the American Congress, for ascertaining the number of inhabitants in this Colony.

"Whereas the American Congress have recommended to the several Assemblies, Conventions, Councils, and Committees of Safety of the respective Colonies, to ascertain, by the most impartial and effectual means in their power, the number of Inhabitants in the Colonies respectively: Be it enacted, by the Council and House of Representatives in General Court assembled, and by the authority of the same, that the Selectmen who shall be chosen in each town within this Colony for the year

one thousand seven hundred and seventy-six, at their annual meeting in March, shall take an exact account of the number of inhabitants, of all ages, including negroes and mulattoes, (distinguishing the number of each,) resident in their respective towns, and belonging to this Colony on the twentieth day of March aforesaid, and all soldiers and seamen in the service of the Continent or of this Colony, who are to be considered as inhabitants of the towns to which they belonged respectively when they entered the said services, and that they shall make return of the same into the Secretary's office of this Colony, on or before the last day of June next. And every Selectman refusing or neglecting his duty herein, shall forfeit and pay as a fine for the use of this Colony, the sum of four pounds."

The Act proceeds to point out its expectation from heads of families, the compensation and oath of the censors, etc. It passed through the customary stages, and was enacted by the Council, Feb. 16, 1776.

As an appendage, to facilitate the accomplishment of the Act, so passed, we have the subjoined directions of our Legislature.

1776, Feb. 16. "Resolve prescribing the form of a return to be made by the several towns in this Colony, of the numbers of their inhabitants:

"The names of the heads of each family.

"The number of white people in each family.

"The number of negroes and mulattoes in each family.

"Whole number in each family.

"In the House of Representatives.—Resolved, that the list contain the return of the number of the inhabitants of each town in the Colony of the Massachusetts Bay, to be made by the Selectmen of the respective towns, pursuant to a late act, shall be of the foregoing form, and that two hundred and sixty lists of the form aforesaid, and the like number of said acts, be printed and sent to the Selectmen of the several towns in this Colony, as soon as may be."

A Resolve was passed at the same date, That householders in unincorporated places give a list of the members in their families, on oath, to such committees as should be appointed by General Court, and that sixty lists and a like number of acts should be printed and forwarded to said committees. The pur-

pose thus formed for correct returns of our population, essential for the right assessment of men and money in such an important emergency, was not disappointed.

After having buffetted the storm of revolution for nearly six years, since they had called for an enumeration of the people in their jurisdiction, Congress again issued their injunction for such a design. At this moment, they were in the midst of a most alarming crisis, as to the downfall of credit in their currency, and of abounding fears lest their enterprise for liberty would utterly fail. In their searching glance, they saw the Union, as it were, cast down, and almost sunk. Still they stood at their post, and struggled to make the best of their disastrous condition. They knew that a period of changes had wrought differences in the country, which could be ascertained only by a census, and which must be allowed for in the proposed system of heavy taxation, so that the spirit of discontent might not have an additional occasion for its increase. As the result of these circumstances, we have the following from their records:

"By the United States in Congress assembled. Dec. 11, 1781—

"Resolved, That it be recommended to the Legislatures of the several States, to cause to be taken and transmitted to Congress, as soon as practicable, the number of the white inhabitants thereof, pursuant to the ninth article of the confederation."

This communication was duly laid before our Legislature, who placed it in the hands of several members for consideration. These persons returned the subsequent paper, relative to the proposal. The whole of it, except the introduction, is here presented, as a document which furnishes us with the views of prominent men as to our population of that day, in several bearings. Its date was Feb. 20, 1782.

"Resolved, That His Excellency the Governor be requested to write to Congress upon the subject, and the following estimate to be enclosed.

"A very accurate account of the number of souls within this Commonwealth was taken in the year 1776, at which time the Whites amounted to 338,627, and as there was a general valuation taken of all the Polls, rateable and not rateable, whether

at home or abroad, in 1772, 1778, and 1781,—it is supposed a more accurate account of the number of Whites cannot be had, than from the said returns. In 1772, the Polls, rateable and not rateable, were 71,728; in 1776, 75,300; and the number of Whites were 338,850. In 1778, the Polls, rateable and not rateable, at home and abroad, were 76,854; multiplied by 4½, as in the first instance, make the White Inhabitants 345,843. In 1781, the Polls, rateable and not rateable, at home and abroad, amount to 79,645, which make the White Inhabitants, upon the same estimation, to be 358,402. The Polls, rateable and not rateable, include all kind of male persons, from 16 to 100 years of age, including Blacks, whether in hospitals, almshouses, or however decrepid or infirm. In the above number, 358,402, are included 7,311, in the following towns and plantations in the county of Lincoln, who have been no advantage to the Commonwealth, as to taxes or men; on the contrary, very expensive to them on account of their being so contiguous to the enemy. Also 7,234 in Dukes county and Nantucket, who are nearly in the same circumstances, as to any assistance in men or money. Not to mention the frequent deductions of men and taxes from other counties, where they border on the sea coast.

"As it is not known what use Congress will make of the above estimation, it is judged best to be as particular as possible.

"No. of Whites referred to in the county of Lincoln, viz.

Pleasant Point,	238	Sterlington,	474
Jones' Plantation,	49	Adjoining to Pownalboro',	90
Plantation above Winslow,	390	Adjoining to Newcastle,	582
Narrowgaugus,	263	Machias,	626
No. 4,	117	Frenchman's Bay,	345
Union River,	233	Passamaquady,	206
Mt. Desert and adj. Islands,	235	Goldsborough,	293
Camden,	245	Frankfort,	493
Adjacent to Bowdoinham,	79	Deer Island,	348
Ball River,	165	No. 1 and 2,	193
Fox Islands,	241	Nashkeag,	404
No. 6,	202	No. 3, Major Bagaduce,	439
Blue Hill Bay,	132	Plantation of Meduncook and Little Georges,	229
	2,589		4,722
			2,589
		Whites,	7,311

Sent up for concurrence.

NATHANIEL GORHAM, Speaker."

It appears that the report so made was accepted by the House, but not by the Senate. The latter branch, the next May 8th sent down a Resolve for a literal compliance with the one from Congress; but it received no response. The matter seems to have dropped between the diversities of opinion, and the preceding data were permitted to serve the purpose of taxation to carry on the war. Whatever else may have induced the Representatives thus to hold back, it was not to hide the real number of our inhabitants. They endorsed the liberal estimate of the report, which multiplied the polls by 4¼, as the amount of them, instead of the common ratio of 4. Their apparent objection to comply with the recommendation of Congress, was, that the call for it, in Massachusetts, was not so great as in other parts of the Union, because they had means whereby it might be correctly enough answered, as to all its public purposes. They also probably feared that, under the great burdens borne by the people, such a measure might alienate the feelings of many from government, without any absolute benefit. Still, the example of the Senate was safer and wiser, which by obedience would have given stability to the legislation of Congress, already too weak-handed by deficiencies of the confederacy.

Still perceiving an increased need for a census of the nation, Congress, a few weeks before they received the glad tidings of peace, resolved that another should be taken. They ordered it to be done, in a tone which denoted that they would not be put off as they had been. Our Legislature, freed from the discouragements of actual warfare, though its consequences were deeply and extensively felt in pecuniary embarrassments, very deliberately attended to the matter. The result of their transactions on this subject, is embodied in an act of July 2, 1784. This document was the last of the kind which issued from our General Court, by the request or order of the National Government. The cause and purpose of it are described in the succeeding quotation:

"Whereas the United States, in Congress assembled, did, on the 17th of February last past,[1] resolve, 'that the Legislature of

[1] February of 1783.

each State be and they are hereby required to take such measures as shall appear to them most effectual for obtaining a just and accurate account of the quantity of land in such State, granted to or surveyed for any person, the number of buildings thereon, distinguishing dwelling-houses from other buildings, and the number of its inhabitants, distinguishing white from black;' which account, by the said Resolve, is required to be transmitted and delivered to Congress." The various assessors were required by this act to furnish the Secretary of the Commonwealth with returns of these particulars, as they were the first day of September, on or before the first day of the next November.

The National Government, having been delayed in their movements by reliance on the States for the enumeration of their respective inhabitants, and endowed with fuller power by the constitution, proceeded, in 1790, to order a census of the whole country, under their own immediate direction.

The instrument here named is well known to have been adopted by delegates from most of the States, 1787, and by the people of the latter, the next year. It contains the following clause as to censuses. "The actual enumeration shall be made within three years after the first meeting of the Congress of the United States, and within every subsequent term of ten years, in such manner as they shall by law direct."

This more punctual method has been continued every decade of years, and though as a human expedient it has deficiencies, still its good effects, concerning the several interests of political economy, have been and will be increasingly realized.

While Congress have so commendably given their attention to this great national concern, our own Commonwealth have not neglected the ancient custom of having the number of their polls ascertained at different periods. With regard to the last object, it was enacted by our Legislature, April 12, 1837, that "a census of the rateable polls in the several cities and towns of this Commonwealth, on the first day of May next, and on the first day of May in every tenth year thereafter, shall be taken and returned into the Secretary's office, in the said month of May." Such a regulation, with its other provisions, was adopted to meet an amendment, called the 12th Article of the

Constitution, which based the election of Representatives on a certain proportion of rateable polls, and was accepted by a Resolve, March 24, of the same year. Judging that an alteration of it would better conform with several relations of the State, the General Court enacted, March 21, 1840, that there should be a census of the people at large, in that year, and every tenth year subsequently. With regard to such a computation, the law requires, that "State paupers and convicts in the State Prison shall not be numbered; also, inmates of hospitals, jails, and houses of correction, and students in colleges, academies, and high schools, shall not be numbered in the census of towns to which they do not belong." Such a change will be beneficial not only in its immediate objects, but also in affording us increased means to be accurate in the knowledge of our population. Before we proceed to give tables of our inhabitants, at different periods, it may be well to present the customary methods of calculating them.

MODES OF COMPUTING POPULATION.

The older towns of our Commonwealth, individually and collectively viewed, have no data, for a long period, among our legislative documents, whereby they can exactly know the number of their inhabitants, as then existing. Such corporations have been so far favored as to preserve, for the greater part, their own records, which not unfrequently contain lists of houses, families, soldiers, polls, and capitation taxes; of marriages, births, and deaths. With a judicious use of these items, as sanctioned by fair arithmetical demonstrations, suited to the climate of New England, there may be frequent approximations to the number of the people, who lived at times which afford no explicit computation of them. True, they are far less valuable than positive accounts, which need no hypothesis for such a purpose. Still, when facts fail, they are the only staff to keep us from falling into deeper ignorance of an important department in the history of our ancestors. Thus considered, they deserve to be noticed as we pass along.

Respecting houses, inclusive of cottages where the people are commonly stationary, the same ratio will not do for them in all sections of a country. In Great Britain, about 1800, while

each house of one place averaged 4½ inhabitants, each house of another place averaged 9 inhabitants, and so on, ranging between these two extremes. But the general proportion of this kind, for that kingdom, has been set, in several computations, at 5⅗. According to two authentic returns of Massachusetts, exclusive of Maine, in 1790 and 1800, the ratio was as follows: In the former, there were over 6.96, and in the latter, over 7.34 of occupants in every house; making a medium of about 7.15. This is likely to be a fair calculation for our Commonwealth, and, multiplied by the number of houses, will, as a general thing, show the number of people in former years.

As to families, the common reckoning of them in Great Britain was 4½ for one; but their census of 1800 evidently gives 5.37. The ratio in Massachusetts should not be put lower than this; and is very likely to be not less than 5½ individuals for every family.

MILITARY LISTS.

These, of the alarm class, comprised formerly all males, with some exceptions, from 16 years old and upward. Such of course equalled about the number of polls, and would be, to all the inhabitants among whom they were applicable, as one to four. In this respect, they were long ago employed by the political economists of Europe, in their population estimates. Sir Walter Raleigh mentioned a like use of similar documents. During the period from the first to the close of the second charter[1] of Massachusetts, her military lists appear to have been based on the males from 16 to 60 years of age. The United Colonies of New England made their calculations, as to soldiers and public charges, on the same ratio. Our General Court, at their session of May 27, 1652, ordered that "all Scotsmen,[2] negroes, and indians, inhabitants with or servants to the English, from the age of 16 to 60 yeares of age, shalbe listed, and are hereby enjoyned to attend traynings as well as the English." With an indefinite reference to this passage, the printed

[1] Congress resolved, July 18, 1775, that their soldiers should be from 16 to 50 years old. In Massachusetts, a law passed, May, 1776, for men of this class to be 16 and above, able-bodied. Congress ordered, 1792, that they should be from 18 to 45; and our Legislature confirmed it the next year—which has continued.

[2] Probably transported for being rebels against Parliament in 1650.

edition of our laws, in 1660, says that all above 16 years old, with various exceptions, were required to perform military service. But it does not seem sufficient to do away the force of the original record. Consequently, the number of our militia, prior to the Revolution of 1775, fell short of those on the alarm establishment, which is nearly the number of polls. This deficiency was about one ninth, which, with those excused for various reasons, would, as Douglas remarked in 1742, make one third. Hence, if taking the known number of our militia in former periods, when the amount of our inhabitants is unknown, so as to determine the latter by approximation, we may multiply such soldiers by $5\frac{1}{2}$.

Concerning polls, they have been long made the basis of estimating the people of the several national divisions. From a comparison of the polls with all the inhabitants of Massachusetts in 1790, 1800, and 1820, we have a mediate ratio of over $3\frac{9}{10}$, which nearly approximates to the generally allowed proportion. The report, made by a committee of our Legislature, in 1782, and previously printed among these pages, bears on the topic now in view. They computed the polls, both rateable and non-rateable, of 1776, almost as 1 to $4\frac{1}{2}$ of the entire census for that year. From this data, they proceeded to reckon the inhabitants for 1778 and 1781, at 1 to $4\frac{1}{2}$. But as a general standard, the ratio of 1 to 4 appears to be more consistent with the average number of our inhabitants.

With regard to the capitation tax, this has the sanction of ancient practice, as a method to estimate population. Find, in various periods of our Commonwealth, the proportion which this kind of tax holds to the whole colony, or province, or State tax. Having thus gotten the ratio, say, as the amount of a head-tax is to one poll, so is the aggregate of such a tax to all the polls. These, multiplied as usual by 4, show the entire population.

In reference to marriages, births and deaths, similar deductions may be drawn from them. The average ratio, which each of them bears to the known amount of inhabitants in any given period, will indicate nearly the unknown amount of inhabitants of other periods, wherein the proportion of marriages, births and deaths is known. It is understood that this proposi-

tion relates to such places, as have not been subject to extraordinary changes in customs, health and means of subsistence. As an illustration, take an example from deaths. Say, that the annual average of these, in a town of 1,000 people, for more or less than ten years, is twenty. Suppose, that there is a like proportion of fifteen in the same place, for an equal period, wherein the number of the inhabitants has been lost. Then the ratios stand as 20 to 1,000, so is 15 to 750, the estimated population. Occasionally, calculations are made by means of general taxes. The proportions, adopted, are, as the whole State tax is to all the inhabitants of the Commonwealth, so is the tax of any town to all its inhabitants. But this application is far from being universally correct. The defect arises from the unequal amount of property in different towns, even though they should have the same number of polls.

Having thus run through these premises, we will proceed to gather up the parts as well as the aggregates of population. Before we begin to present a view of the people in each town, so far as there are data, it may be well to give a statement of their collective amounts, at different periods, down to 1755. As colored individuals were not comprised, for the most of this period, in the term, polls, they will be understood as excluded from the enumeration, unless particularly specified.

Respecting the arrangement of the three principal races who have been among us, they will be presented separately, so far as practicable; that is, the whites, in the first enumeration, the Indians, the second, and the Africans, the third.

WHITE POPULATION.

It would be exceedingly gratifying to have the materials of modern times, for a full presentation of this subject. But it is vain to trouble ourselves with reflections, that such an object is beyond our reach.

In 1626, after Rev. John Lyford left Salem for Virginia, there probably remained thirty souls of all ages. It is not unlikely, that there were then 80 more at Mount Wollaston and other places, making a total of 110. In 1629, Mr. Higginson stated, that there were 300 new and old planters at Salem and Charlestown. Among the emigrants, who arrived that year,

were 60 single and married females with 26 children. Besides these, the planters probably had as many as 50 servants. As Mount Wollaston settlement had terminated, and sickness had diminished the colonists, who came with Endicott, there may not have been more than 140, who resided in Massachusetts before 1629, that survived and continued. Of these survivors, 70 may have been comprehended among the planters. Such items would make the people of the whole Colony, in 1629, as then bounded, amount to 506. More than 80 of this number were cut off, the next winter, by disease.

In 1637, the General Court ordered 211 men proportionably from each town in Massachusetts. Salem was assessed 24 of them and then had 900 inhabitants. Say as the latter number of men is to their population, so are 211 men to the whole population of all the towns. The result is 7,912 and a fraction.

Winthrop's Journal related, in 1639, that the soldiers of the Bay were mustered at Boston and amounted to 1,000. From supposing, that the Bay then included what was subsequently Essex County, some of the best historical authorities have taken such military force to be all, which existed in what has been denominated Massachusetts. But as it reached no further north than Chelsea, there were about 611 more soldiers. The reason for this supposition is, that, in 1637, the towns, not included in the preceding reference of Winthrop, were assessed 80 of the 211 soldiers, ordered against the Pequods. Though this ratio is not conclusively right, in its application to the case in view, because of changes in the number of the people, during the interim of two years, yet it is not likely to be far from being correct. Computing the total, 1,611 of the militia, at $5\frac{1}{3}$, as their part of the whole people, the Colony contained 8,592. The moderate increase of two years, though many emigrants came in 1638, may be accounted for in the companies, who went to other colonies, and in the departure of those, who were sent off or went away on account of the difficulties with Ann Hutchinson. Johnson observed, in his Wonder Working Providence, that, in the period of fifteen years to 1643, there had been brought to Massachusetts about 21,200 passengers. More than half of this number, at such a date, had, for other reasons in connection with that just assigned, returned to Europe or

gone to different sections of America. Among these reasons may be particularly classed this, that as the persecution of the Puritans in England ceased in 1640, and thus stopped the tide of emigration to our shores, many of the colonists were induced to return and dwell in their native country.

The modern part of Universal History, vol. 29, p. 288, states, that, in 1642, New England could raise 7 or 8,000 militia. Such an estimate is too high. If we allow Massachusetts $\frac{3}{5}$ of them, about her proportion, she would have had a population of over 20,000. This was much beyond the reality.

In 1654, the rateable polls of Connecticut, from 16 to 60, were 775. These multiplied by $4\frac{1}{7}$ would give 3,186. The year before, of 250 men, required by the Commissioners of the United Colonies to march against Ninigret, the Niantick Sachem, Massachusetts was placed at 166, and Connecticut at 33 men. Then as 33 are to 3,186 souls, so are 166 to the population of our Colony, being 16,026. One cause, that there had been no greater increase, was the departure of many, in 1648, for England. Such a movement excited the apprehension of the leading men, who remained.

In 1665, the General Court, in one of their replies to the Commissioners of Charles II., stated, that our militia consisted of 4,000 foot and 400 horse. Multiplying these by $5\frac{1}{3}$, we have 23,467 within a fraction, as the people of this Commonwealth. It is likely, that the few towns of New Hampshire and Maine, then under our jurisdiction, were comprised in the calculation.

Chalmers gives the men of Connecticut for 1671, 6, 7, 8 and 1679. But a computation of them with taxes, assigned by the Commissioners of the United Colonies, in relation to Massachusetts, fall so much short of what must have been her population, it is not safe to depend on such premises. There must be a mistake in some respect or other.

The same author quotes an estimation of about 1673, which allows to New England, 120,000 souls, 13,000 families and 16,000 soldiers. The first item exceeds all reasonable bounds. Results from a calculation, based on the two last items, make the first much less. The families, multiplied by $5\frac{1}{2}$ persons each, would afford the product of 71,500. The military multi-

plied by 5½ would give 85,333, as the inhabitants of New England. The mean proportion of these two sums is 78,416 within a fraction. The people of Massachusetts appear to have then sustained a relation to those of New England as 100 to 220. From these data, we say as 220 to 78,416, so is 100 to 35,644, being the inhabitants of this Commonwealth. Comparing such a number with that of 1665, shows a greater addition for eight years, than is likely to have been made.

In 1676, Edward Randolph answered various inquiries, made by the Privy Council of the King. Speaking of Massachusetts, his language was, "The inhabitants within this government, including Hampshire and Maine, are computed to be upwards of one hundred and fifty thousand souls." How he came to so extravagant a conclusion, from any known data in that day, no one can explain. He must have made a random conjecture, prompted by his prevailing wish to magnify the strength of the Colonies so that they might be considered as more important in England and receive a more rigid scrutiny from the parent government. Equally unaccountable are his statements, giving Massachusetts 30 or 40,000 militia, and Boston 4,000. Chalmers informs us, that the reports of Randolph were distrusted by the Lords, to whom they were made. The statements, just mentioned, was like several others, given by foreigners, which so much exceed any, founded on facts, that the mind is sometimes in doubt what to believe and the writer what to record, as to the population of New England for over a century of its first existence. The fluctuation of thought and opinion, consequent on such uncertainty, is a strong argument why regular censuses of every State and Nation, that wish their history to be correctly understood, should be among their first provisions and the objects of their principal care.

To show, that, for a considerable period, our Colony had few or no additions to their number from abroad, we have the following. Our agents, Bulkley and Stoughton, when in England, being questioned on such a topic, 1678, said, "new planters have rarely come over for many years past."

In 1696, President Stiles estimated the inhabitants of New England at 100,000. The preceding year, Governor Fletcher laid before the Assembly of New York, the King's requisition

of quotas from the several Provinces for raising a united force against the French. Rhode Island and Providence Plantation were proportioned at 48, Connecticut 120, and Massachusetts 350. Had New Hampshire been included, it would have stood at about 40. Hence, our Commonwealth, comprising Maine, as well as Plymouth, then possessed a part of the 100,000 people, as 350 to 558, which is 62,724. Other estimates of years prior to 1696, have been cited by authors. But they are evidently above what they should be, and, therefore, have not been adduced particularly in this connection.

From observations on the American Colonies, about 1701, by Rev. Dr. Humphreys, Secretary of the Society, in England, for propagating the gospel in foreign parts, the Annals of Rev. Dr. Holmes estimate the population of Massachusetts, at that period, as 70,000.

In 1718, according to Governor Shute's representation to the Board of Trade and Plantations in London, 1723, the militia of this Commonwealth were 15,000. Douglass remarked, that such force was one third of the alarm list, or about the number of polls. Of course, the 15,000 multiplied by 5⅓ allow 80,000 people.

In 1723, on the authority of Governor Shute, our Province had 94,000 inhabitants.

In 1731, Anderson states, that Massachusetts had 120,000 souls. The number of militia, being 50,000, assigned to her, the year before, by Salmon, must have been too many.

In 1735, the History of the British Dominions in North America, allows 35,427 white polls to this Commonwealth, besides 2,600 negroes. The former number multiplied by 4, give a product of 141,708, which, with the colored people, make 144,308. This total is likely to be correct, because based on the Provincial account of polls.

In 1742, Douglass places the white polls of Massachusetts at 41,000, being about 164,000 inhabitants.

In 1747, the History of the British Dominions, just before quoted, estimates her militia at 36,000, making about 192,000 people.

In 1749, the population here, as represented by a table in the Annals of Rev. Dr. Holmes, was 220,000, and, in 1755,

234,000. The great difference between the number of 1747 and 1749, indicates, that considerable deduction should be made from one or the other. The probability is, that the mistake is in the estimate of 1749, as being too large.

POPULATION OF PLYMOUTH COLONY.

Before proceeding to give any particular census of the whites in Massachusetts, we will notice them generally, as existing in Plymouth, while an independent Colony. As well known, this section of our Commonwealth became a part of her by the charter of 1691.

1621, Nov. According to Prince's Chronology, there were about 51, who survived the devastations of disease.

1622, July 16. Purchase assigned to the Colony about 100.

1624. Capt. John Smith, in his Path Way, remarked, "In this Plantation there is about an hundred and fourscore persons."

1633. There were 89 polls, from 16 to 60. These, multiplied by 4½, make nearly 396.

1637. The number of freemen was 122. These were to the whole people as about 1 to 4½. Such a proportion allows 549.

1654. The population of Connecticut was about 3,186. She stood to Plymouth the year before, according to an assessment of men by commissioners of the United Colonies, in case of war with the Dutch, as 65 to 60. Then, as the former of these two proportions is to the people of Connecticut, so the latter is to those of Plymouth; being 2,941, within a small fraction.

1665. The estimated inhabitants of Massachusetts were 23,467. The proportion of Plymouth to her, in 1661, was as 105 to 464, in the division of wampum among the United Colonies. Assuming these premises, Plymouth would have about 5,310 souls, and a fraction over.

1673. An estimate of population in New England, was 78,416. Plymouth then held a ratio to the rest of New England as about 30 to 250. This would afford Plymouth 9,410 within a fraction.

1676. In the narrative of Edward Randolph to the privy council of the King, he stated that Plymouth and Connecticut were computed at 80,000 souls. The year before, a proportionate requisition of 1,000 men, to contend against the Indians, was made of the United Colonies. Plymouth was put at 158, and Connecticut 315. These numbers, compared with the above population, would assign to Plymouth over 26,000 inhabitants. Such a computation is beyond all rational data, and the wonder is, how it could have been ventured. Had Randolph counted them at half of the last sum, it would probably have been beyond the real amount.

NEW HAMPSHIRE.

This territory was long a part of Massachusetts. As some data for reckoning its people in the first years of its settlement, though far from being so full and exact as is desirable, we present the subsequent items. About 50 men were sent over to Portsmouth in 1631. A few were there before. In 1638, there were 35 men who settled Exeter. Then the original inhabitants of Hampton were 56. Dover, in 1640, had 41 male signatures to a contract with Portsmouth, for a political government over the two places.

When New Hampshire was taken from Massachusetts, in 1680, it had 209 voters. These voters, at 1 for 6, would afford about 1,254 inabitants.

MAINE POPULATION.

Owing to the unsettled state of its political affairs, for a considerable period of its first existence, Maine has but few facts left, as the basis of calculating its early inhabitants. Such as remain have been collected by Williamson and other authors. They are presented in the subsequent order.

Sullivan informs us that, in 1630, there were 84 families, besides fishermen, about Pemaquid, St. George's, and Sheepscott.

In 1637, there were about 1,400.

The number of soldiers, in 1675, were 1,000. These multiplied by 5½, give 5,333.

As having a relation to the people who resided in the eastern part of Maine, though not sufficiently definite, is the following account. It was by a gentleman of responsible trusts, and thorough acquaintance with the territory. It was dated March, 1701, and used by Massachusetts in plea of right to the soil from Kennebec to St. Croix, which was decided in England, 1731, favorably to them. It is contained in Sullivan's History of Maine. "Capt. Sylvanus Davis gives this account of several English settlements, that he hath known to be formerly at and to the eastward of Kennebec, or Sagadahock, along the seacoast to Mintinnicus. Sundry English fishing places, some seventy, and some forty years since.

At Sagadahock, many families and 10 boats; sometimes more.

At Cape Nawagen, many families, and 15 boats.

At Hypocris Island, 2 boats.

At Damaris Cove, 15
At Two Bacon Gutt, } fishermen
At Holmes Island, }
At Pemaquid, 5
At New Harbour, 6 } fishing vessels.
At Monhegan, near 20
At St. Georges fishers
At Mintinicus Island, 20

Farmers eastward.

At and near Sagadahock,	20	farmers.
East side of Sagadahock, to Merrymeeting,	31	
From Cape Nawagen to Pemaquid,	6	
At Pemaquid,	15	
At New Harbor,	10	
At St. Georges, west side, Mr. Foxwell, }	1	St. George's 84 families.
At Saquid Point, 60 years agone, }		
On the east side of Quisquamego,	1	
Philip Swaden, fifty years ago, besides fishermen 60 or 70 years,	84	

Within Land.

Between Kennebec and Georges River,	12
At Sheepscot town, besides farms,	50
Between Sheepscot and Damariscotta River,	10
At Damariscotta,	7 or 8
Between Damariscotta, Misconcus, and Pemaquid, and Round Pond,	12
families,	92 "

Though there is much generality and some incorrectness about these items, so that they seem hardly pertinent to the location here assigned them, still they afford a better idea of the population for such a section, in the period which they cover, than can be elsewhere found.

1703, Maine numbered about 6,000.

1735, " " " 9,000.

1743, " " " 2,300 polls, equal to 9,200, which, with the people of unincorporated places, not taxed, would make not far from 12,000 inhabitants.

1761, there were about 17,500.

MIDDLESEX COUNTY.

In passing from the totals of population, which have mostly received our attention, we come to particulars respecting a portion of our towns. These belonged to Middlesex county, the polls of which, given in March 18, 1707-8, as contained in a communication lately received from the Rev. Samuel Sewall, of Burlington, were as follows :

	Polls.		Polls.
" Charlestown,	270	Billerica,	140
Wattertown,	250	Sherborne,	85
Cambridge,	260	Groton,	67
Concord,	223	Lancaster,	79
Woobourne,	225	Framingham,	75
Reading,	143	Medford,	46
Sudbury,	168	Stow,	42
Marlborough,	184	Dunstable,	20
Newtown,	126	Drawcutt,	15
Malden,	86		
Chelmsford,	187		2,641 "

These polls, multiplied by 4, give 10,564.

Had we more of such documents, with regard to Middlesex and other counties, which were long made out, they would aid in approximating to the number of people in our Commonwealth, for several periods, when there is great uncertainty and diversity of statements as to what the population was.

CENSUS OF THE COMMONWEALTH.

Our attention is next called to the census ordered in 1763, and finished 1765. For its origin, progress, and difficulties, we may consult the 123d, and thence to the 127th page of this work. No doubt, the returns of so valuable a document were lodged in the archives of the Commonwealth. But, like nearly

all such materials of former ages, they long since disappeared from that depository. Had not a manuscript of them been preserved, and sent by private hands to the press, we might have been now ignorant of their details, and unavailingly lamented that they had been suffered to perish. We find them printed in the Columbian Sentinel of Boston, August 17, 1822. Part of a note at the head of them, and from Judge Samuel Dana, is of the following tenor.

"Mr. Russell—Among the papers of a deceased friend, which lately came into my hands, I found a census, purporting to have been taken in the years 1764-5. As this document carries with it marks of accuracy, and has only three or four defects, I have sent it to you for publication entire, in order to multiply the number of copies, and gratify the curious."

The editor suffixed to his publication of the census, these remarks: "In the above document, the totals in the respective towns were omitted to be computed. We have computed and annexed them."

The writer would here observe, that in order to comply with the plan previously designated, liberty will be taken to retain only the whites in this division, and reserve the Indians and negroes for their respective sections.

As it is important that the columns of houses and families should not be excluded, they will also find a place in the present connection.

Though alterations have been made in towns and counties, and new ones formed, since the census was taken, yet, for the more correct view of them, as they then stood, we make no change in their arrangement.

With regard to the totals of the inhabitants, houses, and families in each town, the writer has the use of an old manuscript.

This will be used to show the differences, either more or less, between itself and the printed census, as to the totals of population, and these differences will be placed at the close of each county. It will also, in the same location, give the number of houses and families, when it does not agree with the printed number.

AN ACCOUNT

Of the Houses, Families, and Number of White People, in the Province of Massachusetts Bay, ordered to be taken in the year 1763, *and finished in* 1765.

N. B. The totals will be given, exclusive of the colored people, as printed. The column to the right of them, will contain errors in reckoning the items of the totals. + signifies more, and — less. + to be added to the totals, and — to be subtracted.

SUFFOLK COUNTY. (18 towns.)

Towns.	Houses.	Families.	Males under 16.	Females under 16.	Males above 16.	Females above 16.	Totals.	Errors.
Boston,	1,676	2,069	4,109	4,010	2,941	3,612	14,672	
Roxbury,	212	212	291	324	371	421	1,407	
Dorchester,	204	245	292	284	343	404	1,123	200+
Milton,	124	141	215	222	214	245	996	100—
Braintree,	327	357	571	590	555	651	2,367	
Weymouth,	203	248	275	294	315	347	1,231	
Hingham,	375	426	594	539	555	702	2,390	
Dedham,	239	309	417	441	484	531	1,870	3+
Medfield,	113	121	111	126	176	211	624	
Wrentham,	293	347	464	463	514	551	1,992	
Brookline,	53	53	97	93	68	62	320	
Needham,	129	168	209	226	246	250	931	
Stoughton,	265	424	593	555	567	580	2,295	
Medway,	123	138	165	178	215	210	768	
Bellingham,	72	82	119	111	116	108	454	
Hull,	31	33	31	27	39	57	153	1+
Walpole,	100	106	188	177	207	209	781	
Chelsea,	54	70	110	85	99	125	419	
	4,593	5,549	8,851	8,745	8,025	9,276	34,793	
							Error, 104+	
							34,897	

The MS. shows in totals of people, more or less than the printed census, for the several towns, as follows:—For Roxbury, 6+, Dorchester 200+, Milton 95—, Braintree 11+, Hingham 39+, Dedham 9+, Medfield 65+, Wrentham 8+, Stoughton 19+, Medway 8+, Bellingham 6+, Walpole 7+, and Chelsea 10—.

It gives 240 families for Weymouth, and 447 for Wrentham.

ESSEX COUNTY. (21 towns.)

Towns.	Houses.	Families.	Males under 16.	Females under 16.	Males above 16.	Females above 16.	Totals.	Errors.
Salem,	509	923	884	985	1,050	1,335	4,254	
Ipswich,	531	670	791	801	931	1,119	3,642	
Danvers,	288	381	458	468	501	634	2,061	
Newbury,	401	489					2,960	
Newburyport,	357	546					2,882	
Marblehead,	519	935	1,189	1,031	1,199	1,435	4,854	
Lynn,	275	388	489	481	531	648	2,149	
Andover,	360	438	533	558	565	700	2,356	
Beverly,	307	404	495	482	472	635	2,083	1+
Rowley,	239	290	222	329	411	493	1,475	20—
Salisbury,	201	240	280	322	354	366	1,322	
Haverhill,	304	350	494	469	505	487	1,895	60+
Gloucester,	404	677	865	841	887	1,061	3,654	
Topsfield,	105	130	160	141	183	219	703	
Boxford,	128	149	200	194	220	227	841	
Amesbury,	242	264	351	366	389	444	1,550	
Bradford,	173	192	257	238	281	334	1,310	200—
Wenham,	72	95	125	120	120	166	531	
Middleton,	83	97	125	121	140	160	546	
Manchester,	103	155	159	163	183	203	708	
Methuen,	130	158	250	194	247	239	930	
	5,731	7,971	8,327	8,304	9,169	10,905	42,706	
							Error, 159—	
							42,547	

As only the totals of Newbury and Newburyport were returned, they afford no clue to ascertain how many colored persons should be subtracted from them. Consequently, they do not designate the precise number of whites.

The MS. assigns to Salem 42+, Ipswich 28+, Danvers 18+, Lynn 10+, Andover 20+, Beverly 8+, Rowley 16—, Salisbury 15+, Haverhill 72+, Gloucester 9+, Amesbury 57—, Bradford 209+, Manchester 7+ and Methuen 2+.

It contains 937 families for Marblehead.

MIDDLESEX COUNTY. (36 towns.)

Towns.	Houses.	Families.	Males under 16.	Females under 16.	Males above 16.	Females above 16.	Totals.	Errors.
Cambridge,	237	257	311	286	374	510	1,481	
Charlestown,	289	375	369	392	486	648	1,895	
Watertown,	103	117	172	136	179	195	682	
Woburn,	228	287	365	314	373	424	1,476	
Concord,	244	265	335	389	381	432	1,557	20—
Newton,	174	222	304	316	322	348	1,350	60—
Reading,	224	296	335	339	400	422	1,316	180+
Marlboro',	183	213	307	255	348	356	1,266	
Billerica,	189	223	312	335	313	360	1,330	10—
Framingham,	205	234	325	302	306	347	1,280	
Lexington,	126	142	210	189	228	241	868	
Chelmsford,	133	176	224	227	246	304	907	4+
Sherburne,	106	113	172	140	156	187	655	
Sudbury,	263	316	422	416	436	471	1,755	10—
Malden,	144	174	206	210	230	289	935	
Weston,	105	126	195	175	196	184	750	
Medford,	104	147	161	150	207	223	741	
Littleton,	122	143	160	175	212	209	756	
Hopkinton,	135	154	242	274	223	271	1,000	10+
Westford,	143	169	231	217	233	269	950	
Shirley,	41	72	122	102	90	110	424	
Waltham,	94	107	145	162	169	174	650	
Townsend,	94	97	166	151	137	136	590	
Stow,	121	135	196	191	194	204	785	
Stoneham,	54	59	56	77	77	98	308	
Groton,	174	242	365	345	340	358	1,408	
Wilmington,	94	97	166	159	164	174	644	19+
Natick,	62	85	109	120	99	122	450	
Dracut,						No returns		
Bedford,	67	72	101	116	100	124	459	18—
Holliston,	103	115	168	170	183	176	697	
Tewksbury,	103	147	191	198	184	203	776	
Acton,	96	100	142	147	160	159	608	
Dunstable,	90	98	140	122	138	143	543	
Pepperell,	117	130	193	200	189	172	745	9+
Lincoln,	84	99	153	170	145	153	611	10+
	4,851	5,804	7,771	7,667	8,218	9,196	32,738	
							Error, 114+	
							32,852	

The MS. gives 11+ for Cambridge, 7+ for Woburn, 40— for Concord, 60— for Newton, 187+ for Reading, 10— for Billerica, 8+ for Framingham, 4+ for Chelmsford, 27— for Sherburne, 25— for Sudbury, 4+ for Hopkinton, 10+ for Westford, 160+ for Townsend, 19+ for Wilmington, 18— for Bedford, 4+ for Holliston, 7+ for Tewksbury, 9+ for Pepperell and 8+ for Lincoln.

HAMPSHIRE COUNTY. (29 towns.)

Towns.	Houses.	Families.	Males under 16.	Females under 16.	Males above 16.	Females above 16.	Totals.	Errors.
Springfield,	404	477	641	608	697	770	2,716	
Northampton,	188	203	314	285	341	334	1,274	
Southampton,	66	76	92	100	117	127	496	60—
Hadley,	89	99	125	127	150	151	553	
South Hadley,	133	142	193	213	202	209	817	
Amherst,	96	104	167	160	150	162	639	
Hatfield,	126	132	192	177	204	209	782	
Westfield,	191	195	341	328	318	296	1,282	1+
Deerfield,	85	123	188	157	193	182	720	
Greenfield,	45	58	106	79	95	87	367	
Montague,	49	64	97	99	95	100	291	100+
Northfield,	60	60	105	97	103	104	409	
Brimfield,	120	130	198	161	207	203	769	
Monson,	68	69	107	79	101	95	382	
Pelham,	57	57	87	87	84	111	369	
Greenwich,	70	70	113	121	104	96	434	
Blandford,	68	68	116	90	99	99	314	90+
Palmer,	74	88	123	110	133	140	506	
Granville,	100	123	197	149	180	152	678	
New Salem,	62	69	99	87	99	89	365	9+
Belchertown,	61	68	112	99	99	108	418	
Colerain,	45	48	76	65	74	82	297	
Ware,	74	76	127	122	109	126	484	
Bernardston,	38	40	55	68	54	53	230	
Shutesbury,	56	59	76	98	82	73	329	
Chesterfield,	30	30	39	41	46	35	161	
Wilbraham,	74	82	119	118	129	123	489	
So. Brimfield,	90	91	142	130	151	147	570	
Warwick,	36	36	57	43	51	40	181	10+
	2,655	2,937	4,404	4,098	4,467	4,503	18,472	
						Error in total,	1,150—	
							17,322	
						Error,	150+	
							17,472	

In MS. 200+ to Northampton, 60— to Southampton, 12+ to Hatfield, 1+ to Westfield, 100+ to Montague, 90+ to Blandford, 54— to Granville, 9+ to New Salem, and 50+ to South Brimfield.

The same document shows 62 houses and 69 families for Colerain.

WORCESTER COUNTY. (35 towns and districts.)

Towns.	Houses.	Families.	Males under 16.	Females under 16.	Males above 16.	Females above 16.	Totals.	Errors.
Worcester,	204	229	376	350	370	357	1,453	
Lancaster,	301	328	514	421	505	532	1,952	20+
Mendon,	228	336	466	425	441	497	1,429	400+
Brookfield,	267	283	493	412	439	452	1,396	400+
Oxford,	128	148	247	206	214	217	881	3+
Charlton,	114	124	191	164	195	188	738	10+
Sutton,	294	370	558	497	510	555	2,110	1—
Rutland,	166	182	275	244	281	273	1,073	
Oakham,	41	41	73	78	60	58	269	
New Braintree,	94	98	152	146	152	141	591	
Rutland Dist.	118	118	187	192	177	159	716	
Leicester,	119	146	187	170	210	196	763	
Spencer Dist.	100	111	174	173	160	152	659	
Southboro',	110	126	160	161	184	216	711	10+
Westboro',	163	181	278	218	277	324	1,097	
Shrewsbury,	199	223	367	319	339	360	1,375	10+
Lunenburg,	145	175	220	136	237	221	814	
Uxbridge,	186	211	283	308	305	304	1,200	
Harvard,	153	173	276	270	272	296	1,104	10+
Dudley,	107	119	200	168	180	185	733	
Bolton,	145	155	234	225	225	239	923	
Upton,	94	104	158	159	135	157	609	
Sturbridge,	136	136	212	240	218	219	889	
Leominster,	104	107	186	199	173	180	718	20+
Hardwick,	153	161	259	256	239	251	1,006	1—
Holden,	62	75	161	116	109	107	493	
Western,	92	100	138	148	155	138	579	
Douglass,	90	97	142	139	111	129	521	
Grafton,	109	109	178	175	193	196	742	
Petersham,	100	115	202	186	166	145	699	
Westminster,	86	86	133	108	112	113	466	
Athol,	41	60	88	81	103	85	357	
Templeton,	65	64	95	84	88	81	348	
Princetown,	57	55	82	65	72	65	284	
Fitchburg,	43	43	70	66	61	60	257	
	4,614	5,189	8,015	7,305	7,668	7,848	31,239	
						Error in total,	1,284—	
							29,955	
						Error,	881+	
							30,836	

MS. gives to Lancaster 20+; to Mendon 405+; to Brookfield 400+; to Oxford 3+; to Charlton 2+; to Sutton 9+; to Oakham 7+; to Southborough 10+; to Shrewsbury 10+; to Harvard 10+; to Bolton 8+; to Sturbridge 3+; to Leominster 20+; to Hardwick 1—. It assigns to Mendon 284 houses; to New Braintree 94 families; to Shrewsbury 203 families; to Templeton 67 families.

PLYMOUTH COUNTY. (14 towns.)

Towns.	Houses.	Families.	Males under 16.	Females under 16.	Males above 16.	Females above 16.	Totals.	Errors.
Plymouth,	256	373	488	475	532	605	2,100	
Scituate,	348	431	516	520	603	742	2,381	
Duxbury,	154	197	238	220	273	311	1,042	
Marshfield,	150	168	287	218	274	328	1,107	
Bridgewater,	571	630	964	932	910	1,042	2,948	900+
Middleboro',	498	577	855	841	804	880	3,380	
Rochester,	272	326	470	442	485	520	1,917	
Plympton,	186	232	352	336	328	362	1,378	
Pembroke,	210	233	315	290	357	425	1,407	20—
Kingston,	110	131	194	162	196	196	748	
Hanover,								
Abington,	174	217	323	308	300	311	1,242	
Halifax,	85	97	122	130	127	166	545	
Wareham,	57	81	123	119	116	140	498	
	3,071	3,693	5,247	4,993	5,305	6,028	20,733	
							Error in total, 40—	
							20,693	
							Error, 880+	
							21,573	

The MS. assigns to Plymouth 21+, to Duxbury 5+, to Marshfield 7+, to Bridgewater 25+, to Rochester 9+, to Plympton 7+ to Pembroke 11— and to Kingston 15+. It gives Pembroke 213 families.

BARNSTABLE COUNTY. (10 towns)

Towns.	Houses.	Families.	Males under 16.	Females under 16.	Males above 16.	Females above 16.	Totals.	Errors.
Barnstable,	325	369	474	432	524	623	2,052	
Yarmouth,	255	295	400	405	427	486	1,318	400+
Sandwich,	200	245	313	317	346	368	1,344	
Eastham,	182	237	292	267	342	415	1,316	
Harwich,	235	283	398	386	420	454	1,658	
Chatham,	105	127	145	153	173	202	673	
Truro,	107	134	225	230	241	222	918	
Falmouth,	145	182	266	266	266	234	1,032	
Wellfleet,	129	157	243	217	216	227	903	
Marshpee,	82	85	23	19	15	20	77	
	1,765	2,114	2,779	2,692	2,970	3,250	11,291	
							Error, 400+	
							11,691	

The MS. assigns for Barnstable 25+, for Yarmouth 409+, for Chatham 1—, for Falmouth 100+. It has 325 houses and 367 families for Barnstable, 282 families for Harwich and 162 families for Falmouth.

BRISTOL COUNTY. (11 towns.)

Towns.	Houses.	Families.	Males under 16.	Females under 16.	Males above 16.	Females above 16.	Totals.	Errors.
Taunton,	397	493	651	617	678	734	2,681	1—
Rehoboth,	498	617	964	901	818	954	3,637	
Swanzey,	259	295	463	478	411	447	1,799	
Dartmouth,	679	790	1,103	965	1,129	1,248	5,445	1,000—
Norton,	295	343	477	447	460	528	1,912	
Attleboro',	266	301	461	419	422	422	1,724	
Dighton,	148	198	276	269	273	297	1,117	2—
Freetown,	201	225	368	358	346	353	1,425	
Raynham,	100	109	170	146	181	184	681	
Easton,	134	154	219	172	222	220	833	
Berkley,	94	110	165	153	150	181	649	
	3,071	3,635	5,317	4,925	5,090	5,568	2,1903	
						Error,	1,003—	
							20,900	

MS. gives for Taunton 1—; for Dartmouth, 1,000—; and for Attleborough 200+. It assigns 254 houses to Swanzey.

YORK COUNTY. (7 towns.)

Towns.	Houses.	Families.	Males under 16.	Females under 16.	Males above 16.	Females above 16.	Totals.	Errors.
York,	272	397	496	486	568	671	2,221	
Kittery,	288	372	489	490	551	766	2,296	
Wells,	219	251	427	382	363	357	1,529	
Berwick,	222	364	664	552	567	547	2,330	
Arundel,	127	138	216	228	190	194	828	
Biddeford,	87	116	182	186	178	179	725	
Pepperelboro',	66	96	140	126	145	125	536	
	1,281	1,734	2,614	2,450	2,562	2,839	10,465	

MS. allows to York 21+; to Kittery 20+; to Wells 206+; to Arundel 4+; to Biddeford 116+; and Pepperelborough 2+. It assigns 124 houses to Arundel, and 98 families to Pepperelborough.

Judge Williamson estimates Towoh at 200 people; Phillipstown, 150; and Buxton, 225, belonging to York, and not returned for this census. This would increase the white population of York county, for that period, to 11,040.

DUKES COUNTY. (3 towns.)

Towns.	Houses.	Families.	Males under 16.	Females under 16.	Males above 16.	Females above 16.	Totals.	Errors.
Edgarton,	128	150	234	209	233	248	904	20+
Chilmark,	90	114	152	156	159	179	546	100+
Tisbury,	110	130	105	166	226	233	730	
	328	394	491	531	618	660	2,180	
							Error, 120+	
							2,300	

The MS. gives to Edgarton 20+, to Chilmark 90+ and to Tisbury 12+. It gives 150 families to Tisbury.

NANTUCKET COUNTY. (1 town.)

Towns.	Houses.	Families.	Males under 16.	Females under 16.	Males above 16.	Females above 16.	Totals.	Errors.
Sherburn,	414	602	776	758	904	882	2,820	500+
							Error, 500+	
							3,320	

The MS. allows 653+, in the total of population, to Nantucket, more than the printed total.

It computes the houses at 413.

CUMBERLAND COUNTY. (5 towns.)

Towns.	Houses.	Families.	Males under 16.	Females under 16.	Males above 16.	Females above 16.	Totals.	Errors.
Falmouth,	460	585	969	918	964	875	3,726	
N. Yarmouth,	154	188	251	277	278	255	1,061	
Scarboro',	200	201	353	281	319	304	1,257	
Brunswick,	73	173	139	114	149	98	300	200+
Harpswell,	55	111	224	224	188	186	822	
	942	1,258	1,936	1,814	1,898	1,718	7,166	
							Error, 200+	
							7,366	

The MS. assigns for Falmouth 13+, for North Yarmouth 20+, for Brunswick 200+, and for Harpswell 16—. It has 200 houses for Scarborough, and 73 families for Brunswick.

Williamson estimates the people of the succeeding places, not returned, as follows. New Boston 160, New Gloucester 175, Windham 250, Gorhamtown 340, and Piersontown and Hobbstown 10, thus making the white population for Cumberland County, 8,301.

LINCOLN COUNTY. (6 towns.)

Towns.	Houses.	Families.	Males under 16.	Females under 16.	Males above 16.	Females above 16.	Totals.	Errors.
Pownalboro',	161	175	210	223	225	232	890	
Georgetown,	180	184	388	325	317	287	1,307	10+
Bowdoinham,	38	37	63	53	59	44	219	
Woolwich,	64	63	116	110	92	97	415	
Topsham,	54	52	78	85	85	78	339	13—
Newcastle,	69	69	127	117	100	109	453	
	566	580	982	913	878	847	3,623	
						Error,	3—	
							3,620	

MS. exhibits for Georgetown 10+; for Woolwich 98—; and for Topsham 13—. It presents 52 families for Woolwich, and 69 families for Topsham.

Williamson computes the inhabitants of the subsequent places not returned, as follows: Gardinertown 200, Townsend 300, and Broadbay 200; thus giving the white population of Lincoln county, 4,320.

BERKSHIRE COUNTY. (6 towns.)

Towns.	Houses.	Families.	Males under 16.	Females under 16.	Males above 16.	Females above 16.	Totals.	Errors.
Sheffield,	125	172	250	276	272	249	1,047	
Gt. Barrington,	87	91	127	121	149	134	501	30+
Stockbridge,	34	39	50	46	64	57	217	
Pittsfield,	39	70	110	114	105	89	408	10+
Tyringham,	51	55	95	85	77	66	333	10—
Sandisfield,	66	69	126	93	105	81	405	
	402	496	758	735	772	676	2,911	
						Error,	30+	
							2,941	

MS. states more or less than the printed census, to Great Barrington 30+; Pittsfield, 10+; Tyringham, 10—; and Sandisfield, 1+. It states the houses of Sheffield at 126, and those of Pittsfield at 89.

RECAPITULATION.

Counties.	Houses.	Families.	Males under 16.	Females under 16.	Males above 16.	Females above 16.	Totals of Whites.	Totals printed.
Suffolk,	4,593	5,549	8,851	8,745	8,025	9,276	34,897	34,997
Essex,	5,731	7,971	8,327	8,304	9,169	10,905	42,547	42,706
Middlesex,	4,851	5,804	7,771	7,667	8,218	9,196	32,852	32,710
Hampshire,	2,655	2,937	4,404	4,098	4,467	4,503	17,472	18,472
Worcester,	4,614	5,189	8,015	7,305	7,668	7,848	30,836	31,239
Plymouth,	3,071	3,693	5,247	4,993	5,305	6,028	21,573	20,733
Barnstable,	1,765	2,114	2,779	2,692	2,970	3,250	11,691	11,691
Bristol,	3,071	3,635	5,317	4,925	5,090	5,568	20,900	20,900
York,	1,281	1,734	2,614	2,450	2,562	2,839	10,465	10,465
Dukes,	328	394	491	531	618	660	2,300	2,180
Nantucket,	414	602	776	758	904	882	3,320	2,820
Cumberland,	942	1,258	1,936	1,814	1,898	1,718	7,366	7,366
Lincoln,	566	580	982	913	878	847	3,620	2,623
Berkshire,	402	496	758	735	772	676	2,941	2,911
	34,284	41,956	58,268	55,930	58,544	64,196	242,780	241,813

By the phrase "totals printed," over the last column, is meant remainders of such published totals, after the colored people were deducted. If we add the latter, being 6,881, to the whole sum of these totals, we have 248,694. In the adding together of the items, which compose this printed amount, there was a mistake of 20+, giving 248,714. After allowing for all errors in the printed totals, the whites were 242,780. This amount, with the colored classes returned, being 6,881, with allowances to Dracut of 1,050, to Hanover of 1,000, to Maine of 332 more blacks, and 2,210 more whites, not returned, would give us a population for that period, of 254,253.

Leaving the census of 1765, we come to records of population for Massachusetts, in several years, as contained in a manuscript of credible authority. This source of information gives the County totals of polls in 1772; the whites in 1776; and polls in 1777, 1778, and 1781. The tables follow in chronological order.

NUMBER OF POLLS IN EACH COUNTY IN 1772.

Counties.	Polls.	Counties.	Polls.
Suffolk,	8,440	Worcester,	8,896
Essex,	11,457	Berkshire,	2,693
Middlesex,	8,987	Cumberland,	2,473
Hampshire,	6,746	Lincoln,	1,354
Plymouth,	6,163	Dukes,	692
Barnstable,	3,587	Nantucket,	1,180
Bristol,	5,843		
York,	3,268	Rateable polls,	71,779
Add those that are not rateable (1,699) and the total is			73,478

CENSUS OF WHITES FOR 1776, 1777, 1778, & 1781.

	No. of Whites, 1776.	No. males 16 & upward, 1777.	Strangers, 1777.	Quakers, 1777.	No. Polls in valuation, 1778	No. Polls in valuation, 1781
SUFFOLK COUNTY.						
Boston,	2,719*	2,664		11	2,248	2,260
Roxbury,	1,433	356			372	330
Dorchester,	1,513	373	6		342	368
Milton,	1,213	259	13		234	243
Braintree,	2,871	610	4		599	592
Weymouth,	1,471	342			324	332
Hingham,	2,087	504	12		538	515
Dedham,	1,937	495	10		528	560
Medfield,	775	188	3		184	192
Wrentham,	2,879	710	3	3	368	376
Franklin,					246	235
Foxborough,					113	133
Brookline,	502	115			98	104
Needham,	912	287	2	1	284	268
Stoughton,	2,097	532	7		504	508
Stoughtonham,	1,261	300	3		209	217
Medway,	912	206	6		210	227
Bellingham,	627	136		9	126	123
Hull,		32			25	32
Walpole,	967	260		3	220	230
Chelsea,	489	76	18		95	94
Cohasset,	754	66	2		156	158
	27,419	8,511	89	27	8,023	8,097
ESSEX.						
Salem,	5,337	1,193	16	24	1,032	1,002
Danvers,	2,284	519	2	30	500	417
Ipswich,	4,508	1,016	15	1	823	887
Newbury,	3,239	704		25	722	770
Newburyport,	3,681	858			805	816
Marblehead,	4,386	1,047		2	793	728
Lynn & Lynnfield,	2,755	431			517	517
Andover,	2,953	670	22		558	610
Beverly,	2,754	596	44		502	519
Rowley,	1,678	421	13		408	390
Salisbury,	1,666	375	13		379	387
Haverhill,	2,810	552	17	4	462	501
Gloucester,	4,512	939			754	704
Topsfield,	773	205	7		186	185
Boxford,	989	248	1		230	235
Amesbury,	1,795	422	3	23	386	396
Bradford,	1,240	304	4		267	279
Wenham,	638	143	6		96	115
Middleton,	650	159			142	136
Manchester,	949	220			146	112
Methuen,	1,326	306			275	293
	50,923	11,328	163	109	9,983	9,999

* When Boston was shut up in 1776 the population was very small.

	No. of Whites, 1776.	No. males 16 & upward, 1777.	Strangers, 1777.	Quakers, 1777.	No. Polls in valuation, 1778	No. Polls in valuation, 1781
MIDDLESEX.						
Cambridge,	1,586	333	44		411	411
Charlestown,	360	144	17		133	145
Watertown,	1,057	185	21		210	222
Woburn,	1,691	417	12		413	394
Concord,	1,927	391	18		312	316
Newton,	1,625	348	5		322	339
Reading,	1,984	402	10		382	369
Marlboro',	1,554	391	15		352	370
Billerica,	1,500	348	10		286	276
Framingham,	1,574	384			337	370
Lexington,	1,088	213	5		172	196
Chelmsford,	1,341	319	5		255	240
Sherburne,	699	187	4		179	200
Sudbury,	2,160	522	7		464	280
East Sudbury,						207
Malden,	1,030	221	5		224	202
Weston,	1,027	222	8		203	194
Medford,	967	190	27		198	210
Littleton,	1,047	209	6		175	193
Hopkinton,	1,134	286		1	211	267
Westford,	1,193	283	1		231	268
Waltham,	870	174	6		192	187
Stow,	915	215	2		195	204
Groton,	1,639	398			362	395
Shirley,	704	144	3		147	152
Pepperell,	1,034	221			201	221
Townsend,	794	177			178	190
Ashby,	422	98			99	116
Stoneham,	319	73	7		75	75
Natick,	535	126	1	1	120	141
Dracut,	1,173	225	4		206	209
Bedford,	482	121			125	127
Holliston,	909	216	3		196	213
Tewksbury,	821	222	2		205	222
Acton,	769	195			167	167
Dunstable,	679	166	3		164	180
Lincoln,	775	187	2		172	171
Wilmington,	737	187	6		194	176
Carlisle,						129
	40,121	9,140	259	2	8,468	8,944
HAMPSHIRE.						
Springfield,	1,974	452			404	444
Wilbraham,	1,057	260	1		278	273
Northampton,	1,790	451			368	415
Westhampton,					72	72
Southampton,	740	199			207	191
Hadley,	681	201			210	189
South Hadley,	584	161			142	161
Amherst,	915	238			248	251

HAMPSHIRE, {continued.	No. of Whites, 1776.	No. males 16 & upward, 1777.	Strangers, 1777.	Quakers. 1777.	No. Polls in valuation, 1778	No. Polls in valuation, 1781
Granby,	491	116		6	123	141
Hatfield,	582	190			190	189
Whately,	410	106		2	113	128
Williamsburg,	534	123			130	148
Westfield,	1,488	373			355	286
Deerfield,	836	241			213	225
Greenfield,	735	148			170	132
Shelburne,	575	154			169	179
Conway,	897	203			217	265
Sunderland,	409	116			120	114
Montague,	575	163			153	175
Northfield,	580	148			174	147
Brimfield,	1,064	251			209	257
South Brimfield,	850	220			178	199
Monson,	813	197			182	196
Pelham,	729	201			199	199
Greenwich,	890	206			208	214
Blandford,	772	187			199	220
Leverett,	293	79			75	87
Palmer,	727				168	180
Granville,	1,126	268			276	302
New Salem,	910	226			134	261
Belchertown,	972	225			310	276
Colerain,	566	144			133	172
Ware,		150			135	147
Warwick,	766	166			176	236
Bernardston,	607	138			150	172
Murrayfield,	405	98			100	127
Charlemont,		94			110	103
Ashfield,	628	193			203	210
Worthington,	639	166			151	222
Shutesbury,	598	147			147	167
Chesterfield,	1,092	221	41	1	237	227
Chesterfield Gore,						54
Southwick,		123			107	109
West Springfield,	1,744				406	437
Ludlow,	413	96			104	105
No. 5,					95	
Norwich,		62		2	71	91
No. 7 or Merrifield,	244	56			60	70
Lee,					145	
Montgomery,						74
Buckland,						69
	32,701	7,957	42	11	8,724	9,308
PLYMOUTH.						
Plymouth,	2,655	643	6	8	546	520
Scituate,	2,672	663			616	607
Duxbury,	1,254	316			309	296
Marshfield,	1,157	289		7	279	219

	No. of Whites, 1776.	No. males 16 & upward, 1777.	Strangers, 1777.	Quakers, 1777.	No. Polls in valuation, 1778	No. Polls in valuation, 1781
PLYMOUTH, continued.						
Bridgewater,	4,364	1,130	13	2	1,125	1,087
Middleboro',	4,119	1,045	8	5	913	948
Rochester,	2,449	569		39	523	545
Plympton,	1,707	436	6		374	362
Pembroke,	1,768	418	5	15	426	416
Kingston,	980	229			210	207
Hanover,	1,105	253	1	19	256	224
Abington,	1,293	324			331	338
Halifax,	672	148			155	165
Wareham,	711	151			151	152
	26,906	6,614	39	95	6,214	6,086
BARNSTABLE.						
Barnstable,		554	5	12	596	484
Sandwich,	1,912	362		66	423	404
Yarmouth,	2,227	514		30	529	496
Eastham,	1,899	458			370	317
Harwich,	1,865	451			404	382
Wellfleet,	1,235	307		2	179	149
Chatham,	929	210		4	191	190
Truro,	1,227	292			199	222
Falmouth,	1,355	223		55	351	331
Marshpee,	82					
Provincetown,	205					
	12,936	3,371	5	169	3,247	2,975
BRISTOL.						
Taunton,	3,259	794			733	761
Rehoboth,	4,191	970		5	883	863
Swanzey,		447			497	530
Dartmouth,	6,773	1,067	4	340	1,555	1,342
Norton,	1,329	330			296	347
Mansfield,	944	247			212	209
Attleboro',	2,200	501	1	1	476	476
Dighton,	1,420	317	29	14	288	275
Freetown,	1,901	414	15	18	370	376
Rayuham,	940	223			211	215
Easton,	1,172	293	1	1	262	273
Berkley,	787	191		6	169	164
	24,916	5,794	50	385	5,952	5,831
YORK.						
York,	2,742	607	23	2	527	567
Kittery,	2,991	645		22	561	574
Wells,	2,595	570		9	611	591
Berwick,	3,315	671			748	756
Arundel,	1,144	251			207	246
Biddeford,	1,006	216			192	215
Pepperelboro',	815	192			177	183
Lebanon,	570	126			141	161

	No. of Whites, 1776.	No. males 16 & upward, 1777.	Strangers, 1777.	Quakers, 1777.	No. Polls in valuation, 1778	No. Polls in valuation, 1781
YORK, {continued.						
Sanford,	810	158			185	209
Buxton,	698	157			168	183
Settlements adja. to Sanford,	225					
Fryeburg,	414	102			120	93
Brownstown,	48	19				33
Great Falls,	10					
Little Ossipee,	240					
Massabeseek,		99			84	105
Little Falls,		72				64
Brownfield,		19				
Coxhall,					60	104
	17,623	3,904	23	33	3,781	4,089
DUKES.						
Edgarton,	1,020				320	
Chilmark,	769				200	
Tisbury,	1,033				250	
	2,822				770	
NANTUCKET.						
Sherburn,	4,412				1,001	
WORCESTER.						
Worcester,	1,925	438	29		440	389
Lancaster,	2,746	672			654	646
Mendon,	2,322	524	6	50	479	296
Milford,						183
Brookfield,	2,649	655	1		580	615
Oxford,	1,112	275	2		214	219
Charlton,	1,310	308			323	340
Sutton,	2,644	651			588	625
Leicester,	1,005	212	1	7	240	229
Spencer,	1,042	257	1	1	267	297
Paxton,		116		2	128	133
Rutland,	1,006	254			214	254
Oakham,	598	135			132	137
Barre,	1,329	325			293	323
Hubbardston,	488	130			120	132
New Braintree,	798	185			184	199
Southboro',	753	176	6		161	165
Westboro',	900	220			191	221
Northboro',	562	127			120	133
Shrewsbury,	1,475	384	3	2	342	390
Fitchburg,	643	168			166	170
Uxbridge,	1,110	235		39	263	250
Harvard,	1,315	338	1		275	295
Dudley,	875	228		2	230	244
Bolton,	1,210	284	4	16	272	297
Sturbridge,	1,374	338			311	325

	No. of Whites, 1776.	No. males 16 & upward, 1777.	Strangers, 1777.	Quakers, 1777.	No. Polls in valuation, 1778.	No. Polls in valuation, 1781
WORCESTER, continued.						
Leominster,	978	216		1	217	230
Hardwick,	1,393	346			343	363
Holden,	749	180			167	199
Western,	827	206			212	199
Douglass,	800	194			215	212
Grafton,	861	213			128	222
Petersham,	1,235	289			275	313
Royalston,	617	113			151	177
Westminster,	1,145	248	1		234	256
Athol,		191			201	236
Templeton,	1,016	235			209	257
Princeton,	701	153			142	182
Ashburnham,	551	122	1		119	158
Winchendon,	519	119			125	161
Northbridge,	481	90			95	106
Ward,					89	111
Lunenburg,	1,265	284	4		245	269
Upton,	702	171		2	179	185
	45,031	11,005	60	122	10,533	11,343
CUMBERLAND.						
Falmouth,	3,026	709		64	669	556
Cape Elizabeth,	1,469	357	4	1	402	292
North Yarmouth,	1,716	398	2		386	380
Scarboro',	1,817	454	6		372	414
Brunswick,	867	194	4		192	206
Harpswell,	977	193	1	11	188	223
Gorham,	1,471	302	11	3	321	363
Windham,	550	92	8	12	104	158
New Gloucester,	773	166	5		134	156
Peirsontown,	551	69	9		70	143
Gray,	318	72			64	105
Royalboro',	301	57			50	105
Bakerstown,	58					40
Sylvester,	35					40
Bridgetown,	68					50
Raymondtown,	113					50
	14,110	3,063	50	91	2,952	3,281
BERKSHIRE.						
Sheffield,	1,722	338			383	404
Great Barrington,	961	231			206	217
Stockbridge,	907				218	266
Pittsfield,	1,132	244			249	279
New Marlboro',	1,087	253			256	269
Egremont,	671	150			139	155
Richmond,	921				246	256
Lenox,	931	178			220	214
Tyringham,	809				193	241
West Stockbridge,	370				113	143

	No. of Whites, 1776.	No. males 16 & upward, 1777.	Strangers, 1777.	Quakers, 1777.	No. Polls in valuation, 1778	No. Polls in valuation, 1784
BERKSHIRE, { continued.						
Loudon,	200				50	50
Alford,	298				70	99
Lanesboro',	1,434	354			436	402
Sandisfield,	1,044				235	259
Williamstown,	1,083	257		1	233	273
Becket,	414	106			97	118
Windsor,	459				152	199
Partridgefield,	376				100	147
Adams,	932	150		36	215	333
Hancock,	977	127		4	195	209
No. 7,					50	
Washington,	750	146			130	88
New Ashford,	215				50	60
Mt. Washington,	259					54
Ashuelot Equiv't,					60	90
	17,952	2,534		41	4,296	4,825
LINCOLN.						
Pownalboro',	1,424	294	2		292	300
Georgetown,		424	5	6	386	255
Woolwich,	695	167	1		91	148
Newcastle,	656	159			132	140
Topsham,	657	155			111	113
Townshend,	763	167			179	179
Bristol,	1,214	299	2		234	240
Bowdoinham,	298	92		3	60	67
Meduncook,	247				52	70
Hallowell,	554	134	3		110	130
Waldoboro',					120	135
Vassalboro',		99			116	136
Warren,	272	73			70	80
Thomastown,	346				70	80
Winthrop and Readfield,	307	93		2	108	137
Pittston,		98	3	3	100	100
Edgecomb,	677	153			127	132
Pleasant River,	238					
Winslow,	294	61			68	68
Belfast,	229				25	
Lower St. Georges,					60	100
Plantation above Winslow,	390					
Sterlington,	474					
Jones Plantation,	49					
Settlements adja. to New Castle,	582					
Narrowgaugus,	263					
Machias,	626					
No. 4,	117					
Frenchman Bay,	345					

LINCOLN, {continued.}	No. of Whites, 1776.	No. males 16 & upward, 1777.	Strangers, 1777.	Quakers, 1777.	No. Polls in valuation, 1778	No. Polls in valuation, 1781
Union River,	233					
Passamaquoddy,	206					
Mount Desert, &c.	235					
Gouldsboro',	293					
Camden,	245					
Frankfort,	493					
Deer Island,	348					
Bald Hill,	165					
Nos. 1 and 2,	193					
Fox Island,	241					
Naakeag,	404					
No. 6,	202					
Penobscot,	439					
Blue Hill,	132					
	15,546	2,468	16	14	2,511	2,610

RECAPITULATION.

Counties.	No. of Whites, 1776.	No. males 16 & upward, 1777.	Strangers, 1777.	Quakers, 1777.	No. Polls in valuation, 1778	No. Polls in valuation, 1781
Suffolk,	27,419	8,511	89	27	8,023	8,097
Essex,	50,923	11,328	163	109	9,983	9,999
Middlesex,	40,121	9,140	259	2	8,468	8,944
Hampshire,	32,701	7,957	42	11	8,724	9,308
Plymouth,	26,906	6,614	39	95	6,214	6,086
Barnstable,	12,936	3,371	5	169	3,247	2,975
Bristol,	24,916	5,794	50	385	5,952	5,831
York,	17,623	3,904	23	33	3,781	4,089
Dukes,	2,822				770	
Nantucket,	4,412				1,001	
Worcester,	45,031	11,005	60	122	10,533	11,343
Cumberland,	14,110	3,063	50	91	2,952	3,281
Berkshire,	17,952	2,534		41	4,296	4,825
Lincoln,	15,546	2,468	16	14	2,511	2,610
	333,418	75,689	796	1,099	76,455	77,388

☞ In comparing the totals of the preceding censuses from p. 157 to p. 165 inclusive, with those mentioned in the report on pp. 131, 2, we perceive that they do not fully agree. On p. 132, the polls for 1772 are 71,728, but on p. 157 they are 73,478. The white population for 1776, on p. 132, calculated from 75,300 polls, multiplied by 4½, is 338,850, being 223 more than expressed by the report on p. 131. As the amount of returns from the towns, the whites, for the same year, on p. 165, are 333,418. The difference probably arose, in part, from computing the polls in the ratio of 4½, larger than usual. It may be further accounted for in the total's being less on p. 165, by the inhabitants of Swanzey, being about 1,700, and by those of several places in York Co. about 1,000 more, not returned. The polls for 1777 are not mentioned by the report. The town returns give them on p. 165 at 75,689, not comprising Dukes Co., Nantucket, and a part of Lincoln Co., not returned. The polls for 1778, on p. 132, are set at 76,864; on p. 165, at 76,455, besides a considerable number not returned from Lincoln Co.; for 1781, on p. 132, at 79,645, and on p. 165, at 77,388. The latter did not contain, as the former did, Dukes Co., Nantucket, and a large part of Lincoln Co., not reported, because of their depressed condition through the enemy.

AN ACCOUNT OF THE MALE POLLS IN 1784.

Number of Towns, Districts, Plantations, &c., 372.

	Rateable and not rateable.	Supported by the town.
Suffolk County.		
Boston,	3,174	50
Roxbury,	430	27
Dorchester,	412	6
Milton,	261	6
Braintree,	665	4
Weymouth,	337	3
Hingham,	539	6
Brookline,	110	1
Dover,	107	1
Dedham,	444	4
Needham,	274	2
Medfield,	175	3
Stoughton,	492	
Wrentham,	379	16
Walpole,	234	
Sharon,	245	3
Cohasset,	174	
Franklin,	253	
Medway,	241	1
Bellingham,	157	3
Hull,	23	2
Chelsea,	102	
Foxborough,	139	1
	9,367	139
Essex.		
Salem,	1,043	10
Danvers,	474	8
Newbury,	825	10
Newburyport,	926	7
Beverly,	592	3
Ipswich,	933	13
Marblehead,	932	6
Gloucester,	762	21
Lynn,	552	5
Lynnfield,	100	1
Andover,	680	
Rowley,	396	6
Topsfield,	189	
Haverhill,	506	11
Salisbury,	404	2
Amesbury,	441	1
Boxford,	218	2
Bradford,	312	1
Methuen,	321	
Wenham,	109	4
Manchester,	158	3
Middleton,	150	1
	11,023	115
Middlesex.		
Cambridge,	457	10
Charlestown,	268	2
Watertown,	256	3
Woburn,	395	2
Concord,	360	3
Newton,	328	3
Reading,	399	2
Marlboro',	370	2
Billerica,	317	1
Framingham,	389	
Lexington,	216	2
Chelmsford,	279	2
Sherburne,	210	
Sudbury,	311	3
Malden,	203	
Weston,	201	3
Medford,	223	4
Hopkinton,	272	3
Westford,	266	
Stow,	182	3
Groton,	418	3
Shirley,	141	
Pepperell,	233	1
Waltham,	208	2
Townsend,	212	2
Dracut,	265	
Bedford,	130	
Holliston,	194	6
Acton,	192	2
Dunstable,	196	
Lincoln,	169	3
Wilmington,	177	
Tewksbury,	279	3
Littleton,	181	
Ashby,	136	2
Natick,	140	
Carlisle,	128	
Stoneham,	96	2
East Sudbury,	206	2
Boxboro',	88	
	9,691	76

	Rateable and not rateable.	Supported by the town.
Hampshire.		
Springfield,	324	1
Long Meadow,	171	1
West Springfield,	503	4
Wilbraham,	319	
Northampton,	441	1
Southampton,	214	1
Hadley,	203	3
South Hadley,	184	1
Amherst,	276	1
Granby,	135	
Hatfield,	187	
Williamsburg,	189	
Whately,	141	
Westfield,	390	2
Deerfield,	288	1
Conway,	369	
Sunderland,	126	
Brimfield,	266	1
South Brimfield,	124	1
Holland,	85	
New Salem,	285	1
Ashfield,	254	
Worthington,	238	
Chesterfield,	240	
Goshen,	126	
Monson,	195	4
Pelham,	217	
Palmer,	176	
Montague,	183	1
Northfield,	156	
Belchertown,	316	
Colerain,	234	
Shelburne,	217	1
Southwick,	153	
Granville,	375	6
Warwick,	211	
Orange,	108	
No. 7,	50	
Greenfield,	280	
Greenwich,	221	2
Blandford,	277	
Ware,	162	1
Leverett,	96	
Chester,	172	
Bernardston,	136	
Shutesbury,	124	
Wendell,	96	
Ludlow,	124	
Norwich,	114	
Westhampton,	109	
Leyden,	136	
Rowe,	88	
Cummington,	233	
Montgomery,	83	
Middlefield,	111	
Buckland,	105	
Charlemont,	105	
Heath,	56	
	11,497	34
Plymouth.		
Plymouth,	611	5
Marshfield,	299	1
Bridgewater,	1,123	2
Scituate,	608	11
Duxbury,	307	4
Plympton,	371	2
Pembroke,	398	2
Kingston,	211	1
Hanover,	250	3
Abington,	364	1
Halifax,	150	
Wareham,	155	1
Middleboro',	970	12
Rochester,	608	2
	6,425	47
Barnstable.		
Barnstable,	520	15
Harwich,	424	27
Sandwich,	372	1
Falmouth,	334	5
Chatham,	222	8
Yarmouth,	498	7
Wellfleet,	223	12
Truro,	182	
Eastham,	293	13
Provincetown,	80	
	3,148	88
Dukes.		
Edgartown,	315	
Chilmark,	165	4
Tisbury,	238	
	718	4
Nantucket.		
Sherburn,	813	21

	Rateable and not rateable.	Supported by the town.
Bristol.		
Taunton,	791	4
Rehoboth,	920	12
Swanzey,	536	6
Dartmouth,	1,408	33
Norton,	313	7
Mansfield,	227	2
Attleboro',	517	2
Dighton,	350	8
Freetown,	413	3
Raynham,	229	1
Easton,	292	
Berkley,	201	5
	6,197	83
York.		
York,	520	7
Kittery,	632	6
Wells,	604	24
Berwick,	830	3
Arundel,	296	2
Biddeford,	225	
Pepperelboro',	235	
Waterboro',	110	
Lebanon,	192	4
Sanford,	162	
Buxton,	231	
Coxhall,	124	
Fryeburgh,	110	
Brownfield,	30	
Limerick,	50	
Littlefalls,	70	
Shapleigh,	173	
Lemington,	100	
Washington Plan'n,	45	
Parsonsfield,	160	
Francisboro' Pl.	45	
	4,944	46
Worcester.		
Worcester,	357	13
Lancaster,	304	3
Mendon,	310	7
Brookfield,	666	1
Oxford,	228	3
Charlton,	392	
Sutton,	640	5
Leicester,	240	
Spencer,	308	1
Rutland,	268	
Paxton,	145	
Oakham,	171	
Barre,	373	3
Hubbardston,	163	2
New Braintree,	203	6
Southboro',	186	4
Westboro',	222	1
Northboro',	156	
Shrewsbury,	421	5
Lunenburgh,	297	1
Fitchburgh,	207	
Uxbridge,	281	
Harvard,	306	
Dudley,	220	3
Bolton,	216	2
Upton,	184	
Sturbridge,	347	
Leominster,	259	
Hardwick,	340	
Holden,	233	3
Western,	192	
Douglass,	231	3
Grafton,	225	2
Petersham,	349	4
Royalston,	196	
Westminster,	291	
Templeton,	274	
Princeton,	198	2
Ashburnham,	197	
Northbridge,	95	
Ward,	108	8
Athol,	193	
Milford,	195	2
Sterling,	339	1
Berlin,	118	1
Winchendon,	231	
Boylston,	188	
	12,263	86
Cumberland.		
Falmouth,	774	
North Yarmouth,	498	
Scarboro',	454	
Brunswick,	219	
Harpswell,	199	
Cape Elizabeth,	262	
Gorham,	368	
Windham,	163	
New Gloucester,	186	
Gray,	77	
Standish,	124	

CUMBERLAND, continued.	Rateable and not rateable.	Supported by the town.
Royalsboro',	93	
Raymondtown,	40	
Bakerston,	65	
Sylvester,	60	
Bridgeton,	39	
Sheppardstown,	50	
Otisfield Plant'n,	37	
	3,708	
LINCOLN.		
Pownalboro',	333	
Georgetown,	244	1
Newcastle,	148	1
Woolwich,	161	
Waldoboro',	184	
Topsham,	146	
Winslow,	71	
Bowdoinham,	111	
Boothbay,	173	
Bristol,	268	14
Vassalboro',	185	
Edgecomb,	142	1
Hallowell,	189	
St. Georges,	77	
Warren,	89	2
Thomastown,	79	1
Bath,	173	2
Winthrop,	130	2
Lewistown,	78	1
Balltown,	72	5
Walpole,	71	
Wales,	33	
Canaan,	85	3
Pittston,	85	
Meduncook,	70	
Norridgewock,	50	
Sterlington,	30	
Belfast,	27	
Machias,	110	
Camden,	46	
Hancock,	80	2
Mt. Desart Plan'n,	85	
No. 1 Plantation, on the east side of Penobscot River,	40	
No. 2 &c.,	38	
No. 3, incorporated by the name of Penobscot, Marsh, 1787,	150	
No. 4, incorporated by the name of Sedgwick, Jan. 1789,	90	
No. 5, as No. 1,	69	
No. 6,	69	
Plantation No. 1, on the east side of Union river, now Trenton,	80	
No. 2,	80	
No. 3,	60	
No. 4,	30	
No. 5,	70	
No. 6,	50	
No. 22,	25	
Plantation on the west side of Penobscot river from Belfast up the river, as far as to include the widow Wheeler's Mills, now Frankfort,	70	
Plantation on the west side of said river, from the widow Wheeler's Mills up the river, now Bangor,	60	
Deer Island plantation in Penobscot Bay, incorporated "Deer Isle," Feb. 1789,	150	
Fox Island plantation, now Vinalhaven,	75	
Penobscot, Long Island, incorporated Islesboro', Feb. 1789,	40	
	5,071	35
BERKSHIRE.		
Sheffield,	448	1
Great Barrington,	263	
Stockbridge,	282	
Pittsfield,	419	
Richmond,	307	
Lenox,	272	
Lanesboro',	405	1
Williamstown,	339	
Adams,	405	
Egremont,	171	4
Becket,	129	
West Stockbridge,	207	
Dalton,	163	
Alford,	109	
New Ashford,	61	
New Marlboro',	307	
Tyringham,	278	1
Louden,	67	
Windsor,	235	
Partridgefield,	190	
Hancock,	194	8
Lee,	220	
Washington,	106	
Sandisfield,	339	
Mt. Washington,	36	
	5,892	15

RECAPITULATION.

Counties.	No. of Polls.	Maintained by towns.
Suffolk,	9,367	139
Essex,	11,023	115
Middlesex,	9,691	76
Hampshire,	11,497	34
Plymouth,	6,425	47
Bristol,	6,197	83
Barnstable,	3,148	88
Dukes,	718	4
Nantucket,	813	21
Worcester,	12,263	86
York,	4,944	46
Cumberland,	3,708	
Lincoln,	5,071	35
Berkshire,	5,892	15
Total,	90,757	789
	789	
	91,546×4=366,184	

This population of whites and blacks, estimated from the polls, exceeds that mentioned by Holmes, as of 1784, and placed at 357,510. But both appear to have been ordered at the same time. The General Court in a letter of February 14, 1786, observed that returns of the people had been made to the Secretary's office and that they were 352,171 whites and 4,371 blacks; total 356,542.

The following document, though having but a partial reference to population, asks for a place here. It will be perceived that its number of people is within one of the number given by the Annals of Dr. Holmes.

Account of Inhabitants, Buildings, Lands, &c., in a Valuation taken September, 1784.

Number of Inhabitants,	357,511
Number of fighting Men,	70,648
Dwelling Houses,	45,123
Shops, Tan and Slaughter Houses,	3,521
Other Work Stores,	708
Barns,	33,236
Distill and Sugar Houses,	67
Rope Walks,	23
Pot and Pearl Ash Works,	138

Warehouses,	481
Grist, Saw, Fulling, Slitting and all other Mills,	1,808
Iron Works and Furnaces,	76
All other Buildings of £5 value and upwards,	4,480
Superficial Feet of Wharf,	489,783
Acres of Tillage Land,	194,935
Acres of Mowing Land,	199,612
Acres of Fresh Meadow,	156,679
Acres of Salt Marsh,	42,549
Pasturage,	540,047
Acres of Woodland,	756,103
Acres of unimproved Land,	1,954,640
Acres of Land unimprovable,	692,390
Cider which can be made yearly,	191,870
Tons of vessels then at home,	59,881
Stock in trade, paid or not paid for,	£538,257 3s. 4d.
Commissions on Goods yearly,	£8,861 5s. 0d.
Horse kind, 42,233, Colts, 3,219,	45,452
Oxen and other neat Cattle of different ages,	162,552
Cows,	127,467
Sheep and Goats,	224,307
Swine,	85,671
Debts due on Interest or not,	£430,200 11s. 2d.
Ounces of Plate,	£74,879
Monies on hand,	£55,050 18s. 11d.

For the purpose of a convenient comparison between the preceding relics of population and the totals of our State censuses, ordered by the General Government, the latter are presented according to the printed returns. The white and colored inhabitants are comprised in the estimates. Maine is included to the year of its incorporation as a State.

	1790	1800	1810	1820	1830	1840
Mass.	378,717	423,245	472,040	523,287	610,408	718,592
Maine,	96,540	151,719	228,705	298,335		
	475,257	574,964	700,745	821,622		

INDIAN POPULATION.

Our attention is called to the people of this class, so far as they have been contained within the present limits of Massachusetts, and also of Maine, to its incorporation as a State. Whenever they are presented to our minds, we regard them with saddened sympathy. We remember them as a race once mighty, but now nearly wasted away. We look for the memorials of their being, character, and history. We meet only with a few relics of their stony implements for domestic and warlike pur-

poses; and of their language, as preserved in names applied to localities of our soil, or contained occasionally on the printed pages of their more civilized successors.

To the question, Whence came they ages before the Saxon race stepped upon their territory? an uncertain response must be given. Heckewelder, thoroughly acquainted with Indian traditions, as to the history of our western territory, gives the succeeding relation. Many centuries ago, two nations, in search of a new residence, appeared on the further side of the Mississippi river. They had emigrated from Western America. They were the Leni Lenape, or original people, and the Mengwe, or Maquas. The former, in the prosecution of their purpose, crossed the stream. But they were bravely resisted by the occupants of the soil, who were called Alligewi, or Alleghany. So opposed, they were joined by the Mengwe, and both made a common cause against the inhabitants. After a warfare of many years, the Alligewi were conquered, fled south, and never returned. The mounds of our western country, supposed to have been erected for defence, favor such an account. According to the same author, the Mengwe constituted the five nations. These confederates were subsequently enlarged by the Tuscaroras, from the border of North Carolina. They were then known as the Six Nations. A portion of the Lenape crossed the Hudson river, which they denominated Mahicannituck. From this circumstance, they received the name of Mahicans. They increased so as to occupy the whole soil of what is termed New England. The Lenape, regarding them as a branch of their nation, spoke of them afterwards, as their grandchildren. Mahicans was pronounced by the English as Mohigans. This word is well known as having been long applied to a tribe in New London county, Connecticut. What degree of confidence we should place on such an account, is beyond any sure computation. It must be left unsolved, among the various speculations relative to the peopling not only of different sections in North America, but also of the continent itself. If the ingenious and interesting theory of Heckewelder be correct, he is authorised in stating, that when Europeans first appeared in this country, the Mohegans extended from the "Roanoke to the northernmost part of Nova Scotia."

Among our deep regrets, as to the original occupants of our soil, is that they were strangers to the improving influence of Christianity, which would have given them letters, and led them to leave some recorded traces of their political economy, whereby we might have formed more definite views of them than we ever can. For whatever knowledge of them remains, we are dependent on the information of various authors, who could obtain and impart comparatively little of the much which must have perished with their untutored tribes.

POPULATION OF THE INDIANS BEFORE THE PLAGUE OF 1617 AND 1618.

Gosnold, in the account of his voyage hither in 1602, said of the main land on Cape Cod, "This coast is very full of people." Capt. John Smith, in his voyage of 1614, remarked of the country along the Penobscot Bay, that it "was well inhabited with many people." He mentioned Agawam territory, extending from Merrimack river to Naumkeag river, as very populous. He stated, that he was informed of a river north of Cape Ann, (which appears to be the Merrimack,) running up a country which contained "at least thirty habitations," or towns. In speaking of the Massachusetts shores, then considered as the parts below Boston harbor, his language was, "the sea coast, as you passe, shewes you all along troupes of well proportioned people." Sir Ferdinando Gorges, in his description of New England, observed, "At our first discovery of those coasts, we found it very populous, the inhabitants stout and warlike."

That we may have a more distinct perception of the aborigines, in relation to their number, it may be well to avail ourselves further of the information which Capt. Smith, in the course of his intelligent and accustomed inquiries, obtained during the voyage previously mentioned. His endeavors in this respect were not so successful as they would have been, had not French traders preceded him along the sea board, and thus rendered it inexpedient for him to visit more places and remain longer than he did. With regard to Maine, he penned the succeeding notes. "The principall habitation northward we were at, was Penobscot. Southward, along the coast and vp the rivers, we found Mecadacut, Segocket, Pemaquid, Nuscoucus,

Sagaddahock, Aumoughcowgen, and Kenebeke ; to these countries belong the people of Segotago, Paghhuntanuck, Pocoppassum, Taughtanakagnet, Warbigganus, Nassaque, Masherosqueck, Wawrigweck, Moshoquen, Wakcogo, Pasharanack, etc." He proceeds, "To these are alied in confederacy, the countries of Accomynticus, Ancocisco, Passataquack, Aggawam, and Naemkeck. All these, for any thing I could perceive, differ little in language, fashion, or gouernment, though most of them be Lords of themselues ; yet they hold the Bashabes of Penobscot the chiefe and greatest among them." Continuing his observations, this judicious navigator adds, "the next I can remember are Mattahunts, two pleasant Iles of groves, gardens, and corne fields, a league in the sea from the maine. Then Totant, Massachuset, Topent, Secassaw, Totheet, Nasnocomacack, Accomack, Chawum, Patuxet, Massasoyts, Pakanokick. Then Cape Cod, by which is Pawmet, and the Ile Nawset, of the language and aliance of them of Chawum ; the others are called Massachusetts, and differ somewhat in language, custome and condition ; for their trade and merchandize, to each of their principall families or habitations, they haue diuers townes and people belonging, and by their relations and descriptions, more then twentie seuerall habitations." As the captain dwelt on the country of the Massachusetts, he expressed himself in terms quite romantic. He called it "the Paradice of all those parts, for here are many Iles planted with corne, groues, mulberies, saluage gardens, and good harbours. The sea coast, as you passe, shewes you all along large corne fields." While remarking on the Mauwooshens of Maine, he gives the following. On the east of them "are the Tarrentines, their mortall enemies, where inhabit the French. Northwest of Penobscot is Mecaddacut, at the foot of a high mountaine,[1] a kinde of fortresse against the Tarrentines, adioyning to the high mountaines of Penobscot, against whose feet doth beat the sea."

Having thus glanced at the situations of different tribes, we will look at them individually. Those of our Commonwealth, with its present boundaries, here call for our notice.

Before entering immediately on this subject, it is expedient to offer some remarks which bear on a part of its items. While

[1] In Camden.

some authors have written about our Indian nations, and their comparative strength, they have represented their warriors as including not only what belonged to their immediate territory, but also those who were of their allies. For example, the Pokanokets have been generally allowed 3,000 bowmen. This assigned to their king about 12,000 subjects. But Z. Macy relates, in his account of Nantucket, which was under the sway of that chief, that after the plague it contained nearly 3,000 Indians. If so, it is by no means unlikely that it had 6,000 before so dreadful a disease. This would make half of Massasoit's people, though it was but one of the twenty or more settlements which are represented to have been under his dictation. A fact of this kind leads us to suppose, that whatever warriors the principal tribes could individually raise in their proper territory, did not include those of other tribes, who merely gave indication of acknowledging them as their superiors. Gookin described the boundaries of the Narragansetts as coming short of those assigned to the Nipmugs, and yet he stated that a portion of the latter were tributaries to the former. It is very probable, that when ancient writers remarked that the Narragansets could raise their large quota of men for the field of combat, they never intended to comprise in such a calculation any of the Nipmugs. Hence, in computing the population of the largest tribes, it seems correct, that a similar computation should be made of less tribes, who were the allies of such superiors. True, the nature of the case does not allow so much certainty as is desirable.

Agawams. It is not known that there has been any particular estimate of their number. As before stated, their soil extended from Merrimack river to Naumkeag river, in Salem. From the manner in which Capt. Smith spoke of them as being numerous, they may be reckoned at 10,000.

Naumkeags. These owned the territory from North river, in Salem, to Charles river. Though not so populous as the Agawams, they may be reasonably computed at 6,000.

Patuckets. These had their principal situation about Lowell and vicinity. Gookin described them as having a sachem of extensive rule and numerous subjects. To estimate them at 12,000 is not beyond moderate limits.

Nipmugs, or Nipnets. Hubbard informs us that this is "a general name for all inland Indians, betwixt Massachusetts and Connecticut river." Such a description gave the Nipmugs a large territory. Not being on the sea coast, they failed to come under the observation of such navigators as Smith. The many tribes who have left the names of their particular abodes in so large a range of soil, denote that the Nipmugs must have numbered not less than 25,000. Then, there were Indians on the land of our Commonwealth, beyond the Connecticut river, towards the Hudson river. As an indication that they were not few, one of our largest fur companies petitioned, in 1659, to have a truck-house forty or fifty miles from Albany. It is not extravagant to place them at 15,000.

Massachusetts. These and other aborigines down to Piscataqua, were known under the general denomination of Abergineans. Their territory extended from Charles river to Scituate. Johnson relates that they had "three kingdomes, or sagamoreships, who had under them seven dukedoms or petty sagamores." Among the subjects of the principal king, the same writer includes the Nianticks and Narragansets; and other authors describe the Weechagaskins, Neponsits, Punkapoags, Nonantums, and Nashaways, and part of the Nipmugs, as holding a like relation. Capt. Smith states that he was informed that, on his islands alone, were 3,000 inhabitants. Should we allow him 12,000, it would be a low computation.

Awasunucks. They were governed by a squaw sachem, who resided at Saconett, afterwards Little Compton. This place, as well known, was long of Plymouth colony, and then of Massachusetts. Subsequently it became a part of Rhode Island. It would not be an extravagant allowance to reckon the Awasunucks at 4,000.

Nanticans, of Nantucket. As previously stated, they must have numbered about 6,000.

Capawocks, of Martha's Vineyard. These, at the period in view, are not likely to have been less than 4,000.

Pokanokets, or Wampanoags. The king of these people held sway over Nantican, Capowack, Nawsett, "Manamoyk, Sawkattukett, Nobsquasitts, Matakees," several other places, and some of the Nipmugs. His name was Massasoit. At the first

interview which he had with delegates from the Puritans settled at Plymouth, he endeavored to impress them with his greatness. In his speech to them he asked, "was not such a towne his, and 20 townes more his?" This denotes, that his authority was and had been large. In 1621 he made a league with the English of Plymouth, and granted them the land where they resided, and the adjacent territory. He was supposed to have had 3,000 bowmen, or about 12,000 people.

Chawums. These were in what subsequently became a part of Plymouth colony. Capt. Smith states, as before mentioned, that these natives were of the same tongue with the Nawsetts and Pamets, and in alliance with them. They and the two latter tribes did not probably number less than 3,500 souls.

Thus an endeavor has been made to state the probable number of the aborigines within the present limits of this Commonwealth, prior to its being occupied by Europeans. The collective body of them, in accordance with the foregoing data, would make 109,500. Were we to include the soil conveyed from Massachusetts largely to New Hampshire, and some to Connecticut and New York, we should have thousands more to increase such an enumeration.

Leaving this field of examination, we proceed eastward. Here is Maine, the land of various and interesting events, in ancient times. True, it was settled by emigrants who came under various and conflicting charters. Still, from having subsequently become a portion of our State, and long represented in its councils, it claims a notice of its original inhabitants, as well as of their more civilized successors.

Purchas's Pilgrims contains a curious description of Mawooshen, composed from the relations of navigators, who came to our shore several years before 1610. He described the country as 150 miles long, and 120 broad, and bounded on the east by the Tarrentines. It was of course within the limits of Maine. It contained nine rivers. On one, most eastward, was the town of Precante, which had 50 houses and 150 men. Near to the north of Pemaquid river, were three towns. The first was Vpsegon, where the "Bashabes, their chiefe Lord, doth dwell." It had 60 houses, and 250 men. The two other towns were

Caiocame and Shasheokeing. In each of them, resided a sagamo, subject to the bashaba. Their number of men is not mentioned. On the Ramossoc river was Panobscot, of 50 houses and 80 men. On the Apanawapeske were Meccombe, of 50 houses and 80 men, and Chebegnadose, of 30 houses and 90 men. On the Apponick were three towns, Appisham, men not designated, Mesaqueegamic, of 70 houses and 80 men, and Mattammiscowte, of 80 houses and 90 men. On the Aponeg were Nebamocage, of 160 "households" and 300 men; Ashawe, of 80 "households" and 70 men; and Neredoshan, of 120 "households" and 100 men. On an arm of the Sagadahoc are Kenebeke, of 80 houses and 100 men; Ketangheanycke, of 90 "households" and 330 men; Naragooc, of 50 "households" and 150 men; and Mossakiga, of 8 "households" and 40 men. On the northwest branch of the Sound belonging to the Sagadahoc, are Amereangan, of 90 "households" and 260 men, and Namercante, of 40 "households" and 120 men. In this connection, Buccawganecants, of 60 "households" and 400 men is described as the most distant place subject to the king of Mawooshen. On the Ashamabaga is Agnagebcoc, of 70 houses and 240 men. At the head of Sawakstoc is one town, the number of whose men is not named. It will be seen that there is quite a disproportion between the households and men of some towns and those of others. The men, so far estimated in the preceding places of Mawooshen, are 2,980, which give a population of about 11,720.

Sir Ferdinando Gorges, in his description of such a country, said that it "was called Moasham." He related, that the bashaba of it "had under him many great subjects, some (having a) thousand, some fifteen hundred bowmen." This language signifies a greater population than the preceding estimate permits. Taken in view of the probability that only a part of the towns in Mawooshen were mentioned, it seems to allow that the 11,720 should be put as high as 15,000. The same author stated, that the king was taken by the Tarrentines, and then his sagamores engaged in mutual wars, which resulted in a destructive famine, that preceded the plague.

We are next called to consider the people below the Mawooshens. Smith and other ancient writers called them Tarren-

tines. They represented them as east of the Penobscot country. Some, in later times, have supposed them to have been original occupants of such territory. However this may be, they had possession of it in a year or two after Capt. Smith was there, as the conquerors of the Mawooshens. They were numerous as well as warlike. They were a terror and scourge to the nations, from Penobscot to the extent of Massachusetts, along the seaboard. Credible accounts are left of their attacks on Indians, who lived at the locations of Ipswich, Salem, and Dorchester.

Sir Ferdinando Gorges informs us, that there was a place called Epistama, between Mawooshen and the Sockhigones. Williamson is of opinion that this people, also named Sokokis, inhabited the banks of the Saco river. He refers to the Anasagunticooks, about the Androscoggin. These two tribes must have been comprised in those of Mawooshen. So with the Cannibas, or Norridgewocks, on the Kennebec, and the Wawenocks, between the Sagadahoc and St. George's rivers. The four nations thus designated, came under the general name of Abenaques, or men of the east.

Besides the Tarrentines, already described, there were two more tribes in Maine, known as the Openangoes, or Quoddy Indians, and the Marechites, or Armouchiquois. These three tribes were classed under the general term, Etechemins. The Openangoes, though said to be a branch of the Tarrentines, are thought to have been a numerous people when Maine was first visited by Europeans. The Marechites dwelt on the St. John's river, and were anciently powerful.

Thus we have taken a hasty survey of the aborigines, who occupied Maine before the desolations of the plague. Prior to this event, there were as many as 36,000 Indians in that territory, according to the judgment of Williamson. This is very likely to have been so. If we take the estimate of Mawooshen at 15,000, the Sakokis 3,000, the Tarrentines 8,000, the Openangoes 4,000, and the Marechites 7,000, we have some over his estimate. This is probably a low computation for the number of Indians then living on the soil of Maine.

DIMINUTION OF THE INDIANS BY THE PLAGUE OF 1617 AND 1618.

We have seen that the aborigines of our territory were numerous before the first of these two years. They were conscious of their strength. In several instances, some of them fought with the French and English, who sailed along their coasts for traffic. But a pestilence came and swept the most of them away. In a conference which the planters of Plymouth had with Samoset, he told the tale of so sad an event. The Petuxets, who had owned the premises settled by the Puritans, had all been exterminated but one. This was Squanto, who, being kidnapped by Hunt, was carried to Europe. The crime of the one seems to have been overruled for the preservation of the other. In a letter of Thomas Dermer, to Purchas, he spoke of a voyage which he made, in May of 1619, from Monhiggon to Cape Cod. On that occasion, he remarked, "I passed alongst the coast, where I found some eminent plantations, not long since populous, now vtterly void. In another place a remnant remaines, but not free from sicknesse. Their disease, the plague." Some of Plymouth mentioned what they saw on a visit to Namasket, as follows: "there haue beene many habitations of the saluages that are dead, and the land lies waste." Morton's New English Canaan contains the ensuing passage, relative to the people of Massasoit. "They died on heaps, as they lay in their houses, and the living, that were able to shift for themselues, would runne away and let them dy, and let their carkases ly above the ground without buriall. And the bones and skulls upon the seuerall places of their habitations, made such a spectacle, that it seemed to me a new found Golgotha."

Rev. Francis Higginson wrote home in 1629, relative to the subject before us. Speaking of sagamores he observed, "Their subjects above twelve years since were swept away by a great and grievous plague, that was amongst them, so that there are verie few left to inhabite the country."

An extract from Johnson runs thus:—"There befell a great mortality among them, chiefly desolating those places where the English afterward planted the country of Pockanoky, Agissa-

wamg; it was almost wholly deserted, insomuch that the neighbour Indians did abandon those places for feare of death, fleeing more west and by south, observing the east and by northern parts were most smitten with this contagion. The Aberginny men, consisting of Mattachusetts, Wippanaps, and Tarrentines were greatly weakened, and more especially the three kingdomes, or sagamoreships of the Mattachusetts." With regard to the last people, their luxuriant isles, which had contained a dense population, were found by Mourt, in 1621, with not even a solitary tenant. Though the Tarrentines suffered, as Johnson relates, their loss seems to have been far less than that of other tribes. They were still able to make distant and dreaded incursions on the shores of the more westward and dwindled communities.

Wood, while commenting on the Massachusetts and other tribes northward of them, recorded the subsequent passage. "Who, before the sweeping plague, were an inhabitant not fearing, but rather scorning the confrontments of such as now count them but the scumme of the country, and would soone roote them out of their native possessions, were it not for the English." Among the subjects of this comparison were the Narragansets, who so escaped the pestilence as to be far more powerful than the Massachusetts, to whom they had paid tribute. The preservation of the former, and the loss of the latter, brought them to change their relative positions of power and dominion.

Our last quotation on this topic, though not in chronological order, is from the charter of 1620, granted by James I. to the Council for New England. It follows. "We have been further given certainly to knowe, that within these late yeares there hath by God's visitation raigned a wonderfull Plague, together with many horrible slaughters and murthers, committed amongst the Sauages, heertofore inhabiting, in a manner to the utter destruction and depopulacion of the whole territorye; so that there is not left for many leagues together, in a manner, any that doe claime or challenge any kind of interests therein."

Relative to the nature of so deadly a scourge, Gookin gives us information. His language is, "I have discoursed with some old Indians, that were then youths, (in the time of the plague,) who say that the bodies all over were exceeding yel-

low, describing it by a yellow garment they showed me, both before they died and afterwards." This denotes that such a pestilence resembled the yellow fever.

Thus we have noticed a principal cause, which afflicted and reduced the aborigines from multitudes to a few. It greatly hastened the wasting process which always exists among the red men in contiguity with the European race. Whether it was for their disregard of the light of nature, and their consequent devotedness to iniquity, or for some other cause, that the Indians of our soil were so cut off, is one of the innumerable queries, mysterious to mortal perception, but plain to His, who, in the exercise of his righteous rule, "increaseth the nations and destroyeth them."

INDIAN POPULATION AFTER THE PLAGUE.

Having considered the aborigines who once occupied our soil, as they were before the pestilence, and how they were wasted by it, we will follow them in the subsequent history of their population. In order, however, to compass such an object, it may be well to take into view the relative occurrences which tended either to delay or facilitate their extinction. As they had no acquaintance with letters, we must depend on various authorities, as they occur in order of time, without the regularity of modern censuses.

In 1621, as Smith related, the Nawsits were "100 strong," evidently referring to their warriors, which would allow them 400 inhabitants.

Rev. Francis Higginson informed his friends in England, 1629, as follows:—"The greatest sagamores about us cannot make above three hundred men, and other less sagamores have not above fifteen subjects, and others, neere about us, but two."

Governor Dudley, in his letter to the Countess of Lincoln, 1631, communicated the subsequent items. "Vpon the river of Naponset dwelleth Chicka Talbott, who hath betweene 50 and 60 subiects. About 70 or 80 miles westward are seated the Nipnett men. We heare their numbers exceed any but the Pecoates and the Narragansets. Vpon the river of Mistick is seated Sagamore John, and vpon the river Sawgus, Sagamore James, his brother. Both theis brothers command not above

30 or 40 men, for aught I can learne. Neer to Salem dwelleth 2 or 3 families. The Sagamore of Agawam hath but few subiects. Vpon the river Merimack is seated Sagamore Passaconaway, haueing under his command 4 or 500 men."

We learn from Winthrop, that, in 1633, sagamores John and James, and most of their people, died of the small pox. Of the subjects of the former, 30 were buried in one day by Mr. Maverick. This disease spread to Piscataqua, where it proved mortal to all the Indians except one or two. It also prevailed among them southward and westward, and cut off great numbers.

In 1637, as Morton states, some of the Pequod captives, being the proportion of our colony, were dispersed among the towns, probably in the capacity of slaves. Of the same prisoners, fifteen boys and two women, were transported in the ship Desire, Capt. William Pierce. He was instructed to sell them at Bermuda. But unable to reach that port, he stopped at Providence Island, and there executed his commission. It is well that such severity to our own race, then construed as righteous, has long ceased to be tolerated by our laws and customs.

A means of retarding the extermination of the aborigines, was the labors of John Eliot and others, commenced in 1646, to bring them under the salutary restraints of the gospel. He was encouraged in his benevolent purpose by an order of General Court the same year. They desired the clergy, at the election, to appoint annually two of their number as teachers of the Indians. The year after, they allowed Mr. Eliot some compensation for such service. As well known, the leading emigrants to our coasts had ranked this work, recorded in their charter, and expressed in their correspondence, among their most prominent objects. But it failed to be effectually prosecuted until Mr. Eliot and his coadjutors entered on its performance. To advance such philanthrophy, the General Court, May 26, 1647, made provision for courts of judicature, to be established among the Indians, who desired a privilege of this kind. So novel a measure in their behalf had particular respect to those of Nonantum. In September of the same year, Eliot related, that, as an improvement of like efficiency, schools for children were introduced among those who waited on his ministry. The succeeding November, Thomas Mayhew, jr. wrote from the

Vineyard, that a similar encouragement to lessen the progress of dissolution among the aborigines, which began the year before, was evident there in the inclination which some of them manifested for attendance on Christian worship. Eliot wrote, in 1648, that he purposed to visit Patucket the next spring, whither he had gone the two last years at the same season, for preaching the gospel to the Indians. He stated, that a large collection of them assembled there every spring, for purposes of traffic. He mentioned an interview which he had with old Passaconaway, a great sagamore in that quarter. For compassing the object of evangelizing the aborigines of this and adjacent colonies, a society was incorporated in England, 1649. They became a strong staff, on which Mr. Eliot and others alike disposed, were able to make hopeful advances.

That we may judge of the number of one among our most interesting tribes, in 1651, we notice the information of Johnson. He tells us that the Massachusetts tribe then had less than 300 men, or under 1,200 souls.

The same year Mr. Eliot wrote as follows. "There is a great countrey lying between Conectacott and the Massachusets, called Nipnet, where there be many Indians dispersed, many of which have sent to our Indians, desiring that some may be sent unto them to teach them to pray unto God." He further remarked, "these things being so, the work which we now have in hand will be a patterne and copie before them, to imitate in all the countrey, both in civilizing them in their order, government, law, and in their church proceedings and administrations." Though the preceding account states that the Pokanokets were nearly extinct, yet when Philip, their king, fled in 1675, he was accompanied by 500 small and great.

At this date, William Leverich, minister at Sandwich, wrote an account of the power which the gospel had over the Indians around him.

Perceiving that the Indians in different quarters were desirous to form themselves into townships, like that of Natick, the Legislature, in 1652, secured to them the privilege, the same as it had been to the English communities. The same body confirmed to them the lands which remained and were legally protected for them. Thus was an impetus providentially given to

missionary enterprise, which advanced so as to bring many of the red men under its improving and preserving influences.

The journal of Zaccheus Macy, in the Massachusetts Historical Society's Collections, informs us, that in 1659, "there were near three thousand Indians on Nantucket."

In 1660 Hutchinson states, on the authority of Goffe's Journal, that there were ten towns of praying Indians. These appear, from their number, to have been of the Vineyard, Plymouth Colony, and our Commonwealth as then bounded.

Among the replies of General Court, 1665, to the interrogatories of the commissioners from Charles II., were the succeeding items. "Concerning the civilizing and instructing the Indians in the knowledge of God and human learning, there is a small college, or fabrick of brick, erected in Cambridge, peculiarly appropriated to the Indians, which was built on account and by order of the corporation. There are 8 Indian youths, (one whereof is in the college, and ready to commence bachellor of arts,) besides another in the like capacity, a few months since, with several English, murdered by the Indians at Nantucket, and at other schools, some ready to come into the college, all which are maintained on the stock's account and charge. There are six towns of Indians within this Jurisdiction, who profess the Christian religion, who have lands and townships set forth and appropriated to them, by this Court. There are also persons appointed to govern and instruct them in civility and religion, and to decide controversies amongst them. The Sabbath is constantly kept by them, and they all attend to the public worship of God. They have schools to teach their children to read and write, in several of their towns, and many of their youth and some older persons can read and write." It will be perceived that the towns last referred to are less than in 1660. The difference must have resulted from not reckoning the towns of Plymouth Colony, and of the Vineyard, which, with Nantucket, came under the authority of New York, 1664.

As a means of diminishing the Indians and forming some idea of their number, though not distinctly, we may instance an expedition of 1669. It was undertaken by those of New England against the Mohawks. They mustered 700 warriors, most of whom belonged to our colony. Only five of the pray-

ing communities joined them. After besieging a fortress of their enemy several days, they expended their ammunition and provisions. Thus destitute, they were forced to retreat. But intercepted by the Mohawks, they lost their commander, Chickatalbot, sachem of the Massachusetts, and 50 of their chiefs.

1671. There were from 40 to 50 Indians in and about Dartmouth.

In 1673 there were 6 churches of Indians; 1 at Natick, 1 at Hassanemeset, 1 at Marshpee, 2 at Martha's Vineyard, and 1 at Nantucket.

1674. Daniel Gookin, the worthy overseer of Indians within our Commonwealth, gave an account of them. After enumerating the Pequods at 300 men, and Narragansets at 1,000 men, he presented the ensuing details.

The Pokanokets, nearly extinct.
" Massachusetts, 300 men, or 1,200 people.
" Pawtuckets, 250 " " 1,000 "

There were seven towns of old praying Indians, who belonged to these three tribes. They were as follow.

Natick,		29	families, or	145	souls.
Pakemit, or Punkepaog,	Stoughton,	12	"	about 60	"
Hassanamesit,	Grafton,	12	"	" 60	"
Okommakamesit,	Marlborough,	10	"	" 50	"
Wamesit,	Tewksbury,	15	"	" 75	"
Nashobah,	Littleton,	10	"	" 50	"
Magunkaquog,	Hopkinton,	11	"	" 55	"
		99		495	

To the preceding enumeration of the three nations, we may add the Nipmugs at not less than 2,400 at this time. Among these were "the new praying Indians," in the following towns.

Manchage,	Oxford,	12	families, about	60	souls.
Chabanakongkomum,	Dudley,	9	"	" 45	"
Maanexit, N. E. part of	Woodstock,	20	"	" 100	"
Quantisset, S. E. "	"	20	"	" 100	"
Wabquisset, S. W. "	"	30	"	" 150	"
Pakachoog, "	Worcester,	20	"	" 100	"
Waeuntug, "	Uxbridge,			" 50	"
				605	

Though among our own inhabitants about 5½ might be allowed to a family, yet Mr. Gookin was probably correct in computing the Indian families in the ratio of 5 for 1. The total of those "yielding obedience to the gospel," in the foregoing places, were 1,100.

Of such natives in Plymouth colony, 1674, Richard Bourne forwarded the subsequent statement to Mr. Gookin.

First, there is at Meeshawn, or near the head of the Cape, and at Punonakanit, or Billingsgate,[1] that are praying Indians, that do frequently meet together upon the Lord's day, to worship God, and likewise the rest, as followeth, viz.

Men and Women,	51	72
Young Men and Maids,	21	
Of these 72, there are that can read Indian,		25
And that can write, there are		16

Potanumaquut,[2] Nawsett,[3] or Eastham, there are praying Indians,

Men and Women,	24	44
Young Men and Maids,	20	
Of these 44, there are that can read,		7
That can write, there are but		2

Manamoyik,[4] there are praying Indians,

Men and Women,	42	71
Young Men and Maids,	29	
Of these 71 there are that can read,		20
That can write,		15
That can read English,		1

Sawkattukett,[5] Nobsquassit,[6] Matakees[7] and Weequakut,[8] praying Indians,

Men and Women,	55	122
Young Men and Maids,	67	
Of these 122, there are that can read,		33
That can write, there are		15
That can read English,		4

The following notes, as well as Messrs. Bourne and Cotton's statements, are taken from the Mass. Hist. Coll. 1 v. 1 s. 1806.

[1] Now Wellfleet.

[2] S. E. part of Eastham.

[3] North part of Eastham.

[4] Chatham.

[5] W. part of Harwich.

[6] N. E. part of Yarmouth.

[7] Between Barnstable and Yarmouth harbors, and chiefly in the N.W. part of Yarmouth.

[8] S. W. part of the E. precinct in Barnstable.

Satuit,[1] Pawpoesit, Coatuit,[2] Marshpee, Wakoquet, there are praying Indians,

Men and Women,	70	95
Young Men and Maids,	25	
Of these 95, there are that can read,		24
That can write,		10
That can read English,		2

Codtanmut,[3] Ashimuit,[4] Weesquobs,[5] there are praying Indians,

Men and Women,	12	22
Young Men and Maids,	10	
Of these 22, there are that can read,		13
That can write,		7
That can read English,		2

Pispogutt, Wawayontat,[6] Sokones,[7] there are praying Indians,

Men and Women,	20	36
Young Men and Maids,	16	
Of these 36, that can read,		20
That can write,		7

Cotuhtikut,[8] Assoowamsoo,[9] there are praying Indians, one with another, 35.

The persons so designated by Mr. Bourne amounted to 497. If to these we add 1⁰9, about the proportion of those less than 16 years, he had under his supervision not far from 696 of all ages.

Rev. John Cotton, of Plymouth, sent, the same year, a short account of the Indians who attended his instructions, to Mr. Gookin. He observed that he had preached to about 40 of both sexes, at Katamet, a part of Sandwich. He said that when the courts were at the town of his residence, "there are usually great multitudes of Indians from all parts of the colony, at those seasons I preach to them." He had performed similar labors at the Vineyard.

A like communication was then made by Thomas Mayhew, relative to Indians of Martha's Vineyard and Nantucket. The first church of them was gathered at the former island 15 years

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[1] Satuit, Pawpoesit, and Wakoquet, are all within or near the limits of Marshpee.
[2] S. W. part of Barnstable.
[3] Supposed to be Canaumut Neck, in Marshpee.
[4] On the W. line of Marshpee.
[5] Between Pokesset meeting-house and Wenaumut Neck, in Sandwich.
[6] Wareham.
[7] Part of Falmouth.
[8] and [9] parts of Middleborough.

before, which had increased so as to form three, two of them being there, and another on Chappaquiddick. There were 240 families on the Vineyard, and 60 at Chappaquiddick, generally favorable to the gospel. These families would number nearly 1,500. About as many then lived on Nantucket. A large part of them attended on Christian instruction.

While the prospect of spiritual good gathered increasing brightness, it was suddenly overcast by the war of Philip. 1675, July 30, he and "all his company," being 500 men, women and children, fled. Through his influence most of the Nipmugs, who had appeared to be in favor of Christian instruction, fell off to the enemy. This brought all the rest of similar profession under strong suspicion. To allay the popular excitement on this account, the Council ordered them, August 30, to reside at Natick, Punkapoag, Nashobah, Wamesit and Hassanamesit; and not to go more than one mile from the centre of their residences. A month afterwards, those at Natick, being 200, were shipped at night for Deer Island. In two months subsequent to this, there were 500 of the friendly Indians on the same place. Several weeks following, there were 400 on Long Island. As there were not so many in the whole of them as the sum of these two numbers, there must have been a transfer from the former to the latter location. Thus confined in the harbor of Boston, they suffered much for want of food. They were so restricted by our colonial authorities, not only to keep them from the arts of the enemy, but also from being slain by them, and maltreated by the disorderly portion of the English. Some of them were allowed to unite with our forces, and they proved themselves worthy of confidence. When May came, those on the Islands were permitted to reside in Cambridge. In the Fall, after Philip was slain, they dispersed to their several settlements. Part of the Indians of Plymouth colony were put on Clark's Island, and returned to their homes when hostilities subsided in that quarter.

A few days before the death of Philip, being in August, 130 of his men were killed near Mount Hope, whither he had escaped from the Mohawks, who refused him protection. The next month, 400 of his adherents were surprised at Cocheco. Half of this body were condemned as insurgents. Several of them were

hung and the rest exported for slaves. These incidents, connected with their circumstances, indicated, that the resolution of the Indians, far and near, to extirpate the English from all their settlements, though followed by temporary and desolating effects, would be unavailing.

The war, so nearly closed, was destructive to many of our inhabitants, and almost exterminated the hostile Indians within our bounds and the Narragansets of Rhode Island. Of about 8,000 Indians, inclusive of the Nipmugs and those beyond Connecticut river, who either continued averse to Christianity or were favorable to it, within the limits of Massachusetts, when the war began, not more than 600 remained when it was terminated. It was computed that above 3,000 of them were slain. Death and flight were the occasion of so great and speedy a diminution. Such of them as professed the gospel composed nearly all who still lingered on their native soil. Nor was the conflict without a lessening effect on the Indians of Plymouth and Maine. Those, in the last section of our Commonwealth, are supposed to have numbered more than 12,000 prior to so ruinous a warfare. In November of 1676, our Colonial authorities made peace with the Penobscot sachems, who had taken part with Philip. This was the first covenant of the kind, which Massachusetts entered into with the Eastern Indians, all of whom did not cease their aggressions till the Spring of 1678.

Of the praying Indians who lived through the storm of the late insurrection, Mr. Gookin gave the succeeding account on the 10th of the month and year, last mentioned. Of Punkapoag there were 175; of Natick 212; of Nashobah 50; of Patucket 60; about Ipswich 25; at Watertown and Cambridge 40 and a few of the Nipmugs, who came to those of Natick. He stated that the total of them were 117 men and 450 women and children who worshipped at six places, namely, at Meadfield, Andrew Dewin's, Lower Falls, Nonantum, Concord and Dunstable.

Among the abuses of public excitement against the Indians in their downfall as well as during the war, we have the ensuing fact. Without authority from our Government, Capt. John Haughton received Indian prisoners, men, women and children, on board of his vessel, carried them to Fayal and there

sold them. He was tried for manstealing, and was cleared of this charge, March 6, 1677, but ordered to pay £20 and costs of court for taking such prisoners on board of his vessel. The commission for sending part of the Indian captives, as already stated, taken by our forces, to the West Indies and there selling them, was signed by the chief magistrate. A similar act was done by the Governor of Plymouth as to some of their prisoners, among whom was Philip's son.

In 1677, Wanalanset, the son of Pasaconaway and chief of the Patuckets, was visited by relatives and acquaintance from Quebec. They, as classed among the late insurgents, had gone thither for safety. Though he had refused to take up arms against our fathers and was friendly to the missionary efforts of Mr. Eliot, yet his visitors persuaded him to go with them and dwell in their newly adopted home. Then he had only fifty subjects left. Of these, all but two men with their families and a widow, accompanied him in such a removal. Thus one of the most powerful tribes of the aborigines in New England, were dwindled away, and the most of the few who survived departed to abide in a strange land. Those who were held fast by the ties of country, have long ago disappeared in themselves and their descendants.

A communication of Governor Hinckley contains the succeeding items. In 1684, the Indian places for worship in Plymouth Colony, were ten, the same number at Martha's Vineyard and five on Nantucket. Mr. Eliot stated, that the praying Indians of Massachusetts Colony were reduced to four towns.

Praying Indians in Plymouth Colony in 1685.

At Pawmet, Billingsgate and Eastham or Nauset,	264	Saltwater Pond,	90
Manamoyet,	115	Namasket and Titicut,	70
Sakatucket and Nobscusset,	121	Namatakeeset,	40
Matakeesee,	70	Moxisset,	85
Scarnton or Scanton,	51	Cooxit,	120
Marshpee,	141	Seconet,	90
Suckanesset,	72		1,439
Monamet,	100		

There were beside boys and girls under 12 years old, who are supposed to have been nearly one third of this number, making in all about 1,919.

In 1693, at Eastham and places in its vicinity, there were 505 adults. At Marshpee there were 894 adults, besides strangers.

Matthew Mayhew, in 1694, estimated the Christian Indians at the Vineyard and adjacent islands, at 3,000. Nantucket numbered 500 Christian adults, three churches and five assemblies.

With regard to taxes of our Province on Indian servants or slaves, we have the following items. Each of them, 1694, was taxed 12*d*; from 1700 to 1719, as personal estate; 1727, each male £15 and female £10.

INDIANS IN MASSACHUSETTS, 1698.

Rev. Grindall Rawson of Mendon and Rev. Samuel Danforth of Taunton visited the several plantations of Indians in Massachusetts from May 30 to June 24 of the above year. As the result of their inquiries, they gave the subsequent statement of population, except in cases wherein Dr. Stiles calculated it from the number of families, and placed the word *perhaps* before the number. Such an agency was undertaken in accordance with instructions from the Commissioners for propagating the gospel among the Indians of New England. The following account is taken from Dr. Holmes's Annals, vol. 2, p. 552.

Saconet, perhaps[1]		80	Sandwich, 2 congregations,	348
Cokesitt,[2] 11 families, perhaps		60	Mashpah,* 1 congregation, 57 families, 263 persons above 10 years of age, perhaps	430
Nukkehkummes,[3] 20 families,		120		
Acushnet, 14 families, perhaps		84		
Naushon, 9 families, Nashawuiah,[4] 7 do. Cuttehunque,[5] some Ind's,	perhaps	120	Ponanummakut, 22 families, Eastham, Harwich, East Harbor, Billingate,[6] Monimoy,[7] and Sahquatucket,[8] perhaps	500
Martha's Vineyard.				
Nashanekammuck, 64 communicants,		231	Kitteaummut or Moniment Ponds, 10 families; Duxbury Sawmills, 4;	
Onkonkmeme,		72	Mattakesit, 4; perhaps	100
Seconckqut,		35	Kehtehticut, 40 adults, perhaps	80
Gayhead,		260	Assawampsit and Quittacus, 20 houses,	80
Sahnchecontackquet, 25 families,		136	Natick,[9] 59 men, 51 women and 70 children under 16 years, perhaps	180
Nunnepoag,		84		
Chaubaqueduck,		138	Hassinamisco, 5 families, perhaps	80
At Nantucket 5 congregations, 2 churches, 40 members, 3 schools, 500 adults, perhaps		1,000	The total number of souls according to this estimate is	4,168

[1] 'Perhaps,' denotes Dr. Stiles's conjecture; documents authorize the rest. Saconet had an Indian teacher who had "ordinarily 40 auditors, many times more;" of those, above 20 were men.

[2] Cokesit was "in Little Compton."

[3] Dartmouth. Here was a church with 40 communicants, partly from Assameekq, Cokesit, Acushnet and Ashawampsit.

[4] Slocum's Island.

[5] "Formerly called Sandford's Island."

[6] At East Harbor and Billingate "about 20 houses, in some of which 2 families."

[7] "At Monimoq 14 houses."

[8] "At Sahquatucket 14 families."

[9] "At Natick we find a small church of seven men and three women; their pastor Daniel Tohkokwompait ordained by the reverend and holy man of God John Eliot deceased."

* The computation for Mashpah, or Marshpee, is too high. Less than a third of 263 should be added to this sum for children under 10 years of age, say about 71; making the total 334, instead of 430. The families are calculated at 6 for each one, by President Stiles. Mr. Gookin calculated them at 5 for a family.

After years of warfare and of much damage to our border towns, the Eastern Indians make another treaty of peace, 1699, with our Provincial authorities. Among the influences, which induced them to be at variance with the English, was their attachment to the Catholic religion and the French of Canada. But every war, thus waged, was an additional cause of their being wasted away.

An act was passed by our Legislature in 1712, against the importation of Indian slaves. This probably had reference to the Tuscaroras captured in South Carolina. Governor Dudley wrote to other governors, 1715, about preventing the sale of Indians from that Province here at the North.

In 1720, there were six villages of Indians at Martha's Vineyard, numbering 800, and supplied with six Indian preachers. There was a small assembly of them on Winthrop's Island, another of 14 or 15 families at Tucker's Island and Nashaun, a few at Noman's Land, and a small congregation of Baptists at Gayhead.

In 1724, the Norridgewocks, being at war with the English, lost a considerable portion of their people by our forces, who took their settlement, and at the same time slew Ralle, their priest.

Lieut. Gov. Dummer, in his speech of 1726, remarked that the Penobscot tribe, and the Indians of Kennebec, had generally moved to St. Francis, and other parts of the river St. Lawrence. The Indians of Maine were reckoned at 505, making a great loss since Baron Castine was suspected to have instigated them to combine with the forces of Philip. This estimation could have applied, in that District, no further eastward than Penobscot. It seems too low. Such a reduction is accounted for in the continual hostilities which they had with our province, as well as in the removal just mentioned.

In 1731, the Grafton Indians were much decreased, and their lands had been mostly sold to whites.

Prior to 1734, for the purpose of drawing the Indians on our eastern and western frontiers from Catholic and French influence, Messrs. Parker, Hinsdel and Secomb, were sent thither by our government, as missionaries. But as they could only have access to such Indians when they came for trade at the English truck-

houses, in connection with the prejudices of these natives, they soon relinquished their labors.

After the lapse of a long period, our attention is called to a quarter where another people of the aborigines came under the teachings of Christianity. They were a part of the River Indians, so named, being a numerous tribe who occupied the soil of their fathers in New York and our own province. They were particularly known as the Muhhekaneew Indians. When the Rev. John Sargeant preached to some of them as a missionary, 1734, his hearers resided at Sheffield, and numbered short of 50 souls. These subsequently moved to Stockbridge, and were called the Stockbridge Indians. In 1736, they numbered 90; 1747, 50 families, or about 200 souls; and 1749, 53 families, or 218. At the last date, they had a church of 42 communicants, when Mr. Sargent died.

As royal Commissioners decided, 1741, that Little Compton, where the Saconet tribe had their chief residence, should come under the jurisdiction of Rhode Island, we here give them a final notice. Like the rest of the adjacent aborigines, they had consumed away. In 1700, they had a meeting-house, and attended Congregational worship. A fever, about 1753, swept the most of them off. They numbered 25 in 1774, mostly females and children. In 1803 they were reduced to 10. Thus the once flourishing tribe, governed by a squaw sachem, had become nearly extinct.

With regard to the Abenaques of Maine, it may be well to present the following facts.

About 1738, a part of the Wawenocks, whose principal location was on the westwardly side of Sheepscot river, were induced by the French to take up their abode in Canada. In 1747 but a few families remained, who several years afterwards joined their brethren, and thus quitted the home of their ancestors. When visited by Capt. John Smith, in the days of their strength, he described them as active and brave.

Some of the Sokokis assisted the English, 1744, in the siege of Louisbourg. After this they had only 17 warriors. They became extinct before the capture of Quebec, either by the wasting process among all the aborigines, or their selecting another settlement with the Wawenocks among the French.

Thus the soil of their ancestors, along the Saco river, was divested of its original owners, to make room for strangers.

The Anasagunticooks had 160 warriors, 1744. At the commencement of our revolution, 40 of them were about the Androscoggin, where their fathers resided. They disappeared as the Sokokis did. Relative to the former and latter of these tribes, Charlevoix observes, "The Indians of the St. Francois, uniting the Anasagunticooks and Wawenocks, were a colony of the Abenaques, removed from the eastern parts of N. E. in Maine."

The Canibas, or Norridgewocks, like the rest of the aborigines, had continually diminished. Their territory was about the Kennebec river. When this was discovered, Hubbard says that there "were great numbers of them." The defeat which they suffered in 1724 was a severe blow to them. In 1764 they had 30 warriors, and in 1795 but six or seven families.

The two last and first of these tribes, with the Penobscots, had delegates for making a treaty with Massachusetts in 1749. The most of the Norridgewocks, with the Anasagunticooks and Wawenocks, receded from this treaty, when confirmed in 1753, and thus another inducement was presented for numbers of them to reside in Canada.

With regard to the Etechemins, of Maine, excepting the Penobscots or Tarrentines, little was known of them, comparatively, by Massachusetts people, before 1760. They consist of the Tarrentines, the Openangos on Passamaquoddy river, and the Marechites on the river St. John. These tribes appear to have suffered much less in the great plague, and in the subsequent wars, than those of the Abenaques. The fighting men of these three tribes, for 1756, have been computed at 1,500.

Census of Indians in 1765.

Middlesex County.		Pembroke,	28
Natick,	37	Kingston,	
		Hanover,	
Plymouth County.		Abington,	
Plymouth,	48	Halifax,	1
Scituate,	13	Wareham,	16
Duxbury,	6	Whole No. in 14 towns,	223
Marshfield,	5		
Bridgewater,	23	**Barnstable County.**	
Middleboro',	26	Barnstable,	13
Rochester,	37	Yarmouth,	31
Plympton,	20	Sandwich,	73

Eastham,	4		
Harwich,	91		
Chatham,			
Truro,			
Falmouth,	62		
Wellfleet,	11		
Marshpee,	230		
Whole No. in 10 towns,		515	
Bristol County.			
Taunton,	9		
Rehoboth,	6		
Swanzey,	8		
Dartmouth,	75		
Norton,			
Attleboro',			
Dighton,	3		
Freetown,	59		
Raynham,			
Easton,	5		
Berkley,	2		
Whole No. in 11 towns,		167	
Dukes County.			
Edgarton,	86		
Chilmark,	188		
Tisbury,	39		
Whole No. in 3 towns,		313	
Nantucket County,		93	
Berkshire County.			
Stockbridge,	221		
Total,		1,569	

It will be seen that there were no returns of Indians, in the preceding census, from Maine. This was owing to the fact, that the tribes there, though within our limits, were independent of our jurisdiction. An estimate was made of them, 1764, by Governor Bernard, as follows. Probably more than 30 warriors for the Norridgewocks; 60 for the Penobscots, and at least 30 for the Passamaquoddy tribe. Williamson supposes this calculation was not high enough. He appears to be correct. He thinks, that the Indians of Maine, including those at St. John's river, were not less than 1,500 souls. Major Treat, a trader at the Eastward, estimated, that, at this time, there were 700 Indians on Penobscot river.

The tribes of Nantucket appear in the census to have been suddenly reduced. This was owing to a disease, thought by some to have been the yellow fever, which, from October 16, 1763, to April 16, 1764, proved mortal to 222 of them. The remnant struggled along for existence. In 1792, there were 4 males and 16 females. In 1807, there were only two men and six women left, and now only one. This solitary relic of two nations, on the Island of Nantucket, once numerous, must soon cease to be their representative.

The Pokanokets at Yarmouth, in 1779, had several wigwams at the southeast part of that place. About this date, they lost eleven of their number, by the small pox. Only five survived. In 1797, all that remained of them was a squaw with a negro

husband. Here is the conclusion of our account respecting the powerful nation of Massasoit and Philip.

Of the Indians at Bridgewater, there were five or six in 1792, and one family of them remained in 1818.

Of those at Pembroke, in the former of these two years, about three; at Middleborough four or five and a few at Barnstable survived.

At this date, 33 were left of the Indians in Dartmouth and Freetown.

Though no return of Indians was made from Truro in 1765, yet the Rev. Mr. Damon wrote, in 1792, that one family was there. In the year last named, there were about three females at Sandwich and eight of both sexes at Falmouth; then about seven survived at Harwich. This people had rapidly diminished. As many as 120 of them attended a marriage in 1722.

Of the Nauset tribe at Eastham, it will be seen on the census, that they were nearly extirminated. Several years prior to the death of Rev. Samuel Treat, 1717, sickness proved mortal to a large portion of them. Of the many, who once dwelt within their borders, none remain to speak of their existence.

Rev. Gideon Hawley, missionary to the Marshpees or South Sea Indians, estimated them in 1785 at 450. In 1792 there were 80 families, about 400 souls. Of these 40 or 50 were unmixed. Of the last class, Mr. Hawley, in 1801, reckoned over 160, and 387 of all, but another account says 357. In 1844, this people numbered, for males, 34 under 10 years; 30 from 10 to 24; 34 from 24 to 36; 31 from 36 to 55; 17 from 55 to 100 and, for females, 29 under 10 years; 40 from 10 to 24; 19 from 24 to 36; 27 from 36 to 55, and 25 from 55 to 100 years. The total of both sexes 294. Among these were ten negroes.

Of the Herring Pond Indians in the Eastern part of Plymouth, in 1844, there were 9 men, 12 women and 40 children under 20 years. The two latter settlements now comprise the aborigines, who once abounded on the soil of old Plymouth Colony. Of the well attended sanctuaries here, which delayed the extinction of tribes, gone down to the grave, but one remains. This is among the Marshpees.

Having so considered the Indians of that Colony, now merged in Massachusetts, and of Nantucket, we pass to those of the Vineyard. In 1792, we have the ensuing statement. Seventy-five at Chappaquiddick, one third unmixed; 25 at Sanchecantaket, one fifth do.; 40 at Christiantown, one half do.; 25 at Nashouohkamuck, three fourths do. and 276 at Gay Head, one fourth do. Total 441.

Rev. Frederick Baylies, missionary to them, gave their number, in 1823, at Gay Head 250, and in other parts of the island 176, total 426.

In 1844, there were about 200 at Gay Head, 65 at Tisbury, about 60 at Edgartown, making in the whole 325.

A comparison of these two totals, shows, that, as a distinct people, they are on the course towards extinction. The gospel, which they do not hear so often as formerly, will retard such a termination.

From the territory, once denominated Plymouth Colony, we come to that of Massachusetts, as it was in extent before they were united.

With regard to the Naticks, who appeared much decreased on the census, a letter of Rev. Stephen Badger, in 1797, gives several items of information. During the war between 1754 and 1760, many of them were in military service. Some died while thus absent and others returned in 1759 with a contagious sickness. This spread and carried off twenty-three of them. In 1792, they had one family of five individuals and two unmarried women, residents of Natick, and some others living abroad. At the present time, one girl lives in Natick and several more in other towns. The people, for whom Eliot and other kindred spirits prayed and toiled, have almost disappeared.

The Grafton Indians were not reported for the census of 1765. Then they had eight or ten families. In 1806, they amounted to about thirty children and adults. At present, there are three Indians of mixed blood, having negro wives and children in that town. Exclusive of the three wives, they amount to seventeen. Two more are living abroad. Besides these, there are a few descendants of Indians and blacks, who

reside at Dudley. Such are the remains of the wide spread and populous Nipmugs.

The Stockbridge Indians from their enumeration in the census, continued to enjoy religious privileges at their settlement, till invited by the Oneidas of New York, to abide with them. Some of them removed thither, 1783, when, as one account relates, they numbered 420. More departed 1785 and the rest in 1788.

From our Western Indians, of which little was formerly known, because not adjacent to our first voyagers and settlers, we turn, for a last view, to those at the Eastward. Sullivan remarked, in 1795, that only seven of the Norridgewocks or Canibas lingered on the original territory of their ancestors. He, also, estimated the Penobscots at less than 300, and observed, that they were anxious to avoid the dissolution, which had betided so many of the tribes, who had been interchangeably their allies and their foes. The same author said that, in 1804, there were no Indians in Maine west of the Penobscots, then about 347, and 130 of the Passamaquoddy tribe. In 1820, when Maine separated from Massachusetts, there were, according to Williamson, 390 Penobscots, 379 Openangoes and 466 Marechites. Since, the Penobscots have made some advance in their numbers.[1] How long these tribes will be able to conflict with the causes, which have swept away so many others of their race, is beyond the scrutiny of man.

AFRICANS.

These people, originally torn from their native homes to satisfy the cupidity of the slave-dealer, have long formed a fearful connection with the social concerns of our republic. Had the principles of true liberty, and the influences of the gospel, had their full sway over the minds and hearts of our nation, not only would a portion of its territory, but every foot of its soil, have been long ago trodden by none but freemen. To trace the introduction and continuance of such a race into our own Commonwealth, is a work of pain, while viewed as the subjects of bondage, but of pleasure when freedom severed their chains and endowed them with its privileges and blessings.

[1] Judge Williamson stated, that, in 1838, there were 402 Penobscots.

The first notice we have of Africans being in our colony, was in the way of slave traffic. Such knowledge is derived from Winthrop's Journal. This informs us, that in 1637, Captain William Peirce was employed to carry out Pequod captives and sell them in one of the West India ports. On his return from Tortugas, February 26, 1638, he brought home a cargo of cotton, tobacco, salt and negroes.

At our General Court of March, 1639, Lieut. Richard Davenport was allowed for "charge disbursed for the slaves, which, when they have earned it, he is to repay back againe." This is likely to have had application to the human beings imported as part of the above cargo.

Another source of information on this subject is from Josselyn. He came to New England 1638. He stated that the year after, he was hospitably entertained at the house of Samuel Maverick, on Noddle's Island, who had a fort of four guns, to defend him against any hostile Indians. While there, he noticed a negro woman who appeared to be in deep distress. He inquired of his host why she was so affected. His reply denoted that she had been subjected to the most revolting treatment from a negro man, for the purpose of increasing his slaves. She had been a queen in her own country. She was regarded with great respect by another black female, who sympathized with her in so horrible a condition. From her inability to speak any thing but her own language, she seems to have been recently imported. The probability is, that the three colored servants of Mr. Maverick, mentioned in connection with this tale of wrong and outrage, came among the unhappy number in the vessel commanded by Captain Peirce.

Under these circumstances, most revolting to the sensibilities of enlightened humanity, we perceive that the bondage of Africans commenced in our colony at an early period. Such an evil was the introduction and continuance of that race in this Commonwealth. It is so connected with the history of their population, that, for many years, neither of these two subjects can be well separated, in order to have a distinct view of the changes in their political economy.

From the Body of Laws adopted by our General Court, in 1641, after years of deliberation, we have the subsequent ex-

tract. "There shall never be any bond slaverie, villinage, or captivitie amongst us, unless it be lawfull captives taken in just warres, and such strangers as willingly selle themselves or are sold to us. And these shall have all the liberties and Christian usages which the law of God established in Israell concerning such persons doeth morally require. This exempts none from servitude who shall be judged thereto by authoritie." The last clause of this passage refers to a custom, which had previously existed, in adjudging persons of every complexion, who committed offences of theft or otherwise, to be sold for slaves until their services had paid the fine laid upon them. The exception of the rest evidently allowed human bondage according to Jewish usages.

Information had been communicated to our Legislature, in 1645, that Mr. Williams, at Piscataqua, had a negro man, who with others, was brought from Guinea by Capt. Smyth. They required Mr. Williams to surrender the slave, so that they might free and send him back to his native country. This seems to have caused the passing of a law, the next year, as follows. "The Generall Courte conceveing themselues bound by the first oportunity to bear witnes against y^e^ haynos and crying sinn of man stealing, as also to prescribe such timely redresse for what is past, and such a law for y^e^ future as may sufficiently deterr all others belonging to us to have to do in such vile and most odious courses, iustly abhorred of all good and iust men, do order, y^t^ y^e^ negro interpreter, with others unlawfully taken, be, by y^e^ first oportunity, (at y^e^ charge of y^e^ country for y^e^ present,) sent to his native country of Ginny, and a letter with him of y^e^ indignation of y^e^ Court thereabouts, and iustice thereof, desireing our honoured Governor would please to put this order into execution." This decisive step against the importation of Africans from their own country to our ports, must have greatly prevented such a trade, and of course kept down the number of blacks among our people. But while going so far, it did not expressly bar the bringing of negroes, already slaves, from the adjacent or more distant colonies. In this manner, it is likely that they were gradually increased in our Commonwealth.

At the same session, a committee were appointed to "examine

witnesses and draw up y^e^ case about Capt. Smyth and Mr. Kezar kiling, stealing and wronging of y^e^ negers."

The blacks were so enlarged in 1652 as to receive the notice of our legislative authorities, concerning military duty. All of their males from 16 to 60 years old, being either inhabitants or servants to the colonists, with Indians of the same age and relations, were required to be entered on the lists and attend trainings as the English did.

From instructions to Captain Thomas Outlaw, in the Blessing, of London, dated 1661, and found among papers at the court-house in Boston, this vessel appears to have been a slaver. How or for what purpose she was here, we have no data to ascertain. It may be that she was so freighted with human beings as to dispose of them in our market, without falling within the proscription of the law, and thus enlarge the number of our black population.

Josselyn, who returned to New England in 1663, remarked, as to Boston, "They are well accommodated with servants; of these some are English and other *negroes*."

Edward Randolph, in his replies to inquiries of the King's Privy Council, 1676, stated the following. "There are no servants but upon hired wages, except some few who serve four yeares, for the charge of being transported thither by their masters, and not above two hundred slaves in the colony, and those are brought from Guinea and Madagascar." He also mentioned that some ships had recently sailed to those parts from Massachusetts. This indicates that the act of 1646 had become much impaired in its restrictions. Still it conflicts with the subsequent fact.

In 1678, our agents in England, Messrs. Bulkley and Stoughton, answered various questions proposed by a committee on the colonies. One of their answers with regard to our Commonwealth, was "Nor are any blacks imported." The probability is, that, however such a reply was predicated on the position that importations of this sort were not permitted by law, yet that negroes were brought hither from other colonies, under various pretences. This must have been so, in order to account for their increase.

Among the repeated instances of manumitting negroes, we

have the following, of 1687. Joshua Veren, who had gone to Barbadoes, gave freedom to one of this class, then at his brother's, Hilliard Veren, of Salem.

Respecting taxes on black servants, we have the subsequent items. Each of them, in 1694, was assessed 12d.; in 1700 to 1719, as personal estate; 1727, each male, £15, and each female £10; from 1731 to 1775, as personal property.

As a sign of popular dislike to the bondage of human beings, in our colony, we have a transcript of 1701, from the Boston records. "The Representatives are desired to promote the encouraging the bringing of white servants, and to put a period to negroes being slaves."

As great charges and inconvenience had accrued to towns, from the freeing of colored slaves, a law was enacted which required security for their maintenance, if necessary. Though this was a serious impediment to such manumission, still it was continued by those who cared more for right than property.

The Boston News Letter, being our earliest newspaper, had, in 1704, such advertisements as this: "Two negro men and one negro woman and child to be sold." Notices of this kind were long common. It is matter of congratulation, that, for a considerable period, they have ceased to pain the eye of humanity.

In 1705 a law was passed, laying a duty of £4, after May 1, 1706, on every slave imported into the province. It was confirmed in 1728. One object of the act was to discourage such a trade.

Among the philanthropists who advocated the rights of bondmen, was Judge Samuel Sewall. Before 1710, he published a pamphlet on the selling of Joseph, with application to the crime of holding men in servitude.

Of the slave vessels which arrived at Boston, was the sloop Katharine, in 1727. The victims who came in her were of different ages, though principally boys and girls. They were sold at various prices. The highest paid for any one of them was £80. The account of their sale and of their purchasers yet survives in manuscript, as evidence of so unnatural a traffic.

Dr. Belknap supposed that slaves, and consequently the col-

ored people, were most numerous in Massachusetts about 1745. They were more sickly, and died in greater proportion than the whites. They dreaded being exported and sold in Carolina or the West Indies.

In 1755 application was made by Salem to General Court, for the suppression of slavery. As our ancestors protested against the infringement of Great Britain on their political rights, they felt and expressed the inconsistency of withholding freedom from any of their race.

As a specimen that, however human bondage was increasingly disapproved, in Massachusetts, yet the commerce in negroes was carried on to a large extent, in its vicinity, we have the ensuing fact. In 1762 a Rhode Island schooner arrived from the coast of Africa, and left there six other vessels from the same province, five with slaves, and another just got into port.

In 1765 pamphlets and newspapers agitated the question of slavery with increasing zeal.

A bill was brought into the House of Representatives in 1767, "to prevent the unnatural and unwarrantable custom of enslaving mankind, and the importation of slaves into the province." In passing through the debate which succeeded, it was altered so as to be "an act to lay an impost on negroes imported." This had been done long before. After such a modification of the bill reached the Council, it was so curtailed there, the House refused to concur, and the whole project then failed.

As a confirmation of the policy so manifested by the popular branch of our government, there was an interesting suit at law. In 1769, a slave named James sued his master, Richard Lechmere, of Cambridge, for his freedom. Jonathan Sewall was attorney for the former. The colored people contributed to pay the charges. The next year a decision was given for the liberation of James. The published case of the negro Somerset, who was alike freed in England, 1772, was extensively circulated among our inhabitants.

Another bill was sustained by a majority of our Legislature, in 1773, to prevent the slave trade. The colored inhabitants, encouraged by friends to liberty, petitioned that this bill might pass. It was referred to the session of the next year, when it passed both houses. But Gov. Hutchinson declined

giving it his official sanction. When desired by a committee of colored men to do it, he replied that his orders from the Crown would not allow him. General Gage, his successor, was alike waited on, and he gave a similar answer. As Parliament dissolved our elective government in 1774, the object thus sought was necessarily suspended.

Broken from the restraints of Parliament, our General Court were more able to accomplish their purpose for discouraging commerce in human flesh, which, with evident doubts of its correctness, our public authorities had so long permitted.* An occasion was presented to them, and, with diversity of opinion, embraced. On Sept. 13, 1776, one of their branches passed the following.

"Whereas this House is credibly informed, that two negroe men, lately brought into this State as prisoners, taken on the high seas, are advertised to be sold at Salem the 17th instant by public auction, Resolved, that the selling and enslaving the human species is a direct violation of the natural rights alike vested in all men by their Creator, and utterly inconsistent with the avowed principles, on which this and the other United States have carried their struggle for liberty even to the last appeal, and, therefore, that all persons concerned with the said negroes, be and they hereby are forbidden to sell them or in any manner treat them otherways, than is already ordered for the treatment of prisoners of war, taken in the same vessel or others in the like employ, and, if any sale of the said negroes shall be made, it hereby is declared null and void.

Sent up for concurrence,

SAMUEL FREEMAN, Speaker pro tem.

In Council, September 14, 1776.—Read and concurred as taken into a new draught. Sent down for concurrence,

JOHN AVERY, Dep. Sec'y.

In the House of Representatives, September 14, 1776.—Read and non-concurred and the House adhere to their own vote. Sent up for concurrence,

J. WARREN, Speaker.

In Council, September 16, 1776.—Read and concurred, as now taken into a new draught. Sent down for concurrence,

JOHN AVERY, Dep. Sec'y.

In the House of Representatives, September 16, 1776.—Read and concurred,

J. WARREN, Speaker.

Consented to," then followed the names of the Council.

After such a legislative skirmish about a subject of deep interest, the result was expressed in the substitute for the first resolve, as in the succeeding copy.

"Whereas this Court is credibly informed, that two negroe men, lately taken on the high seas, on board the sloop Hannibal and brought into this State as prisoners, are advertised to be sold at Salem on the 17th instant by public auction, Resolved, that all persons concerned with the said negroes be and they hereby are forbidden to sell them, or, in any manner, to treat them otherways than is already ordered for the treatment of prisoners, taken in like manner; and, if any sale of the said negroes shall be made, it is hereby declared null and void. And that whenever it shall happen, that any negroes are taken on the high seas and brought as prisoners into this State, they shall not be sold nor treated any otherways, than as prisoners are ordered to be treated, who are taken in like manner."

It is readily perceived, that the latter draft omits the charge of criminal inconsistency, laid to all our States, by the former, for holding slaves. While the House were strenuous for their own proposition on the subject, the Council probably suspected, that, if fully adopted, it might produce jealousy and disaffection among the Southern States and thus injure their enterprise for independence. On this account, it is likely, that the alteration was at last adopted. Well would it have been, had no occasion existed to stifle the truth then or since, with regard to any section of our Union in the horrible practice of human bondage.

The year, in which the matter of the last paragraph, was discussed in our Legislature, public opinion virtually emancipated the slaves of Massachusetts. Some took their freedom and were not compelled to return. Others asked for it and were not denied. Few of the whites, who were struggling for political liberty, had the hardihood to deny their slaves a like benefit. About this date, some towns voted, that no bondage should exist among them and that no master should be answerable for the support of his manumitted servants.

In compliance with the spirit of the conclusion, made by the General Court, a large number of captured negroes were quartered on Castle Island. In 1779, Col. Paul Revere, who commanded there, had several orders from the Council to let part of them live as servants, with persons in different towns. An

express condition of such license was, they should be returned whenever the public authorities required.

As well known, our Constitution of 1780, declared "all men free and equal." This clause was inserted for the abolition of bondage in this Commonwealth. So the people, at large, understood its meaning. Still some doubted, whether the passage was sufficient to protect those, who were claimed as slaves, from being held in servitude. A case occurred, in 1781, which cleared all doubts from the question. It was an indictment at court, in Worcester County, against a white man for beating and imprisoning a black, as his slave. The decision was made, in 1783, against the master. This was the final blow to all pretended bondage in Massachusetts.

As an exponent of public determination to secure the natural rights of our colored population, we have the ensuing incident. Three black men, formerly slaves and of Stoughton, in February of 1788, were decoyed on board of a vessel in Boston harbor, and fastened under the hatches while at work, and carried to a port in the West Indies. Here they were offered for sale. But the governor of the place, having had information of the deed from our authorities, took them in charge and had them sent home, where they arrived 26th of July. In the meanwhile, such an occurrence brought many petitions before the General Court. On the 26th of March, the next month after the blacks were carried off, an act was passed "to prevent the slave trade and for granting relief to the families of such unhappy persons, as may be kidnapped or decoyed away from this Commonwealth."

Thus have we attended to the principal passages, which bear on our African population. As before observed, they refer to such a class in the relation of slaves, except those freed from time to time, for a long period. This mode of considering them is essentially connected with their first appearance here, with their continuance and changes, as residents of our Commonwealth.

Our next step will be to look at the enumeration of our colored inhabitants so far as they have been handed down to us.

As before stated, Randolph, in 1676, made the negro slaves in Massachusetts not above 200.

According to the 1 v. of the British Dominions in North

America, as quoted by Dr. Holmes, there were 2,600 negroes, of our population in 1735.

For the purpose of having an accurate account of slaves in our Commonwealth, as a subject, in which the people were becoming much interested, relative to the cause of liberty, the General Court passed an order, November 19, 1754, that there be a census of the "Negro slaves, both males and females, sixteen years old and upwards."

In compliance with this, the subsequent document was sent to every town.

"Province of the Massachusetts Bay. In the House of Representatives, November 19, 1754. Upon consideration of His Excellency's message of this day,

Ordered, That the Assessors of the several towns and districts within this Province, forthwith send into the Secretary's office the exact number of the negro slaves, both males and females, sixteen years old and upward, that are within their respective towns and districts.

Sent up for concurrence, T. HUBBARD, Speaker.

In Council, November 19, 1754.—Read and concurred,
THOMAS CLARKE, Dep. Sec'y.

Consented to, W. SHIRLEY."

It will be perceived, that returns, from some of the towns, omit giving the number of each sex, and place their amount in the total column. Hence, in every County, except Hampshire and Dukes, the sums of the lines for males and females fall short of the sum of the totals. This census was printed in vol. 3, 2d series, Mass. Hist. Soc. Collections.

Number of Negro Slaves in Massachusetts, above 16 years old.

Ordered in 1754, and finished in the beginning of 1755.

SUFFOLK COUNTY.	Males.	Fem.	Total.		Males.	Fem.	Total.
Boston,	647	342	989	Wrentham,	13	3	16
Dorchester,	18	13	31	Brookline,	10	7	17
Roxbury,	38	15	53	Needham,	1	0	1
Weymouth,	12	11	23	Medway,	4	3	7
Hingham,				Bellingham,	1	1	2
Dedham,			17	Walpole,	0	1	1
Braintree,	20	16	36	Stoughton,	6	2	8
Hull,	7	4	11	Chelsea,			35
Medfield,	3	1	4				
Milton,	15	4	19		795	423	1270

	Males.	Fem.	Total.
Essex.			
Salem,	47	36	83
Ipswich,			62
Newbury,	34	16	50
Lynn,			
Gloucester,			61
Rowley,	10	2	12
Salisbury,	6	1	7
Wenham,			16
Manchester,	1	5	6
Haverhill,	8	8	16
Andover,	28	14	42
Marblehead,			
Topsfield,	4	1	5
Amesbury,	3	2	5
Beverly,	12	16	28
Bradford,	3	2	5
Boxford,	4	4	8
Methuen,			
Middleton,	9	3	12
Danvers,	9	12	21
	178	122	439
Middlesex.			
Charlestown,			
Watertown,	7	5	12
Medford,	27	7	34
Cambridge,	33	23	56
Concord,	10	5	15
Sudbury,	9	5	14
Woburn,	9	8	17
Reading,	14	6	20
Malden,	16	5	21
Groton,	7	7	14
Billerica,	3	5	8
Chelmsford,			8
Marlboro',	3	3	6
Dunstable,			
Sherburne,	3	0	3
Stow,			
Newton,	10	3	13
Framingham,			
Dracut,			
Weston,	8	2	10
Lexington,	13	11	24
Littleton,	3	5	8
Hopkinton,			15
Holliston,			
Stoneham,	6	2	8
Westford,			5
Bedford,	2	4	6
Wilmington,	4	3	7
Townsend,	2	1	3
Tewksbury,	1	1	2
Acton,	1	0	1
Waltham,	2	2	4
Shirley,	1	0	1
Pepperell,			
Natick,	0	3	3
Lincoln,	16	7	23
	210	123	361
Worcester.			
Lancaster,	4	1	5
Mendon,			
Brookfield,			8
Oxford,	3	1	4
Worcester,	4	4	8
Leicester,	5	1	6
Rutland,	1	2	3
Sutton,			3
Westboro',	4	2	6
Uxbridge,			7
Southboro',	0	1	1
Shrewsbury,	3	1	4
Lunenburg,	6	2	8
Dudley,	1	1	2
Harvard,			
Grafton,			6
Upton,			
Hardwick,			
Bolton,	2	1	3
Sturbridge,	2	2	4
Holden,	0	0	0
Western,	2	1	3
Douglas,			
New Braintree,			
Spencer,	2	1	3
Leominster,	1	1	2
Rutland Dist.			2
	40	22	88
Hampshire.			
Springfield,	22	5	27
Hadley,	13	5	18
Westfield,	15	4	19
Hatfield,	5	4	9
Deerfield,			
Northampton,			
Northfield,			
Sunderland,			

	Males.	Fem.	Total.
Brimfield,			
Blandford,			
Pelham,			
Palmer,	1	0	1
Southampton,	0	0	0
South Hadley,	0	0	0
Greenfield,			
New Salem,			
Montague,	0	0	0
Granville,	0	0	0
Greenwich,			
Sheffield,			
Stockbridge,			
	56	18	74
PLYMOUTH.			
Plymouth,			
Scituate,	22	21	43
Duxbury,			
Marshfield,	17	8	25
Bridgewater,			
Middleboro',			12
Rochester,			
Plympton,	6	3	9
Pembroke,	6	4	10
Abington,	5	2	7
Kingston,	3	3	6
Hanover,	8	9	17
Halifax,	2	2	4
Wareham,			
	69	52	133
BRISTOL.			
Taunton,			27
Rehoboth,			
Dartmouth,			34
Swanzey,			
Freetown,	14	7	21
Attleboro',	7	3	10
Norton,			
Dighton,	9	9	18
Easton,	2	1	3
Raynham,			
Berkley,	7	2	9
	39	22	122
BARNSTABLE.			
Barnstable,	18	15	33
Sandwich,	4	4	8
Yarmouth,			
Eastham,	6	5	11
Falmouth,			10
Chatham, .			
Truro,			
Provincetown,			
Harwich,	8	6	14
	36	30	76
DUKES.			
Edgartown,			
Tisbury,			
Chilmark,	3	4	7
	3	4	7
NANTUCKET.			
Sherburne,			
YORK.			
York,			24
Kittery,	18	17	35
Wells,	12	4	16
Falmouth,	16	5	21
Scarboro',	7	4	11
Berwick,	14	8	22
Biddeford,			
Arundel,	2	1	3
North Yarmouth,	2	1	3
Brunswick,	2	1	3
Georgetown,			7
Newcastle,			
Gorhamtown,	2	0	2
	75	41	147

RECAPITULATION.

Counties.	Males above 16.	Females above 16.	Totals.
Suffolk,	795	423	1,270
Essex,	178	122	439
Middlesex,	210	123	361
Worcester,	40	22	88
Hampshire,	56	18	74
Plymouth,	69	52	133
Bristol,	39	22	122
Barnstable,	36	30	76
Dukes,	3	4	7
Nantucket,	0	0	0
York,	75	41	147
	1,501	857	2,717

The remark, before made, as to the difference between the sums of the lines for males and females and the amount of the totals, applies to the recapitulation. If we add to the total of 2,717 the proportion for slaves under 16, being about 1,132, the whole number of slaves, according to the returns, would be 3,849. If for the many towns whence no reports were made, or if so, not preserved, we add 640, the probable number of slaves in them, we have 4,489.

Passing from the census of slaves, we come to them again in connection with the free blacks, as returned in 1764 and 1765.

Census of Negroes in 1764–5.

Suffolk County.		Chelsea,	43	Amesbury,	17
Boston,	848		1,404	Bradford,	15
Roxbury,	80			Wenham,	33
Dorchester,	37			Middleton,	35
Milton,	47	Essex.		Manchester,	24
Braintree,	66	Salem,	173	Methuen,	3
Weymouth,	27	Ipswich,	101	Newbury,	
Hingham,	77	Danvers,	72	Newburyport,	
Dedham,	36	Marblehead,	100		977
Medfield,	4	Lynn,	49		
Wrentham,	30	Andover,	86		
Brookline,	18	Beverly,	80	Middlesex.	
Needham,	14	Rowley,	22	Cambridge,	99
Stoughton,	26	Salisbury,	7	Charlestown,	136
Medway,	17	Haverhill,	25	Watertown,	11
Bellingham,	14	Gloucester,	109	Woburn,	39
Hull,	16	Topsfield,	16	Concord,	27
Walpole,	4	Boxford,	10	Newton,	18

Reading,	34
Marlboro',	21
Billerica,	14
Framingham,	25
Lexington,	44
Chelmsford,	11
Sherburne,	15
Sudbury,	28
Malden,	48
Weston,	18
Medford,	49
Littleton,	17
Hopkinton,	17
Westford,	12
Shirley,	6
Waltham,	13
Townsend,	8
Stow,	9
Stoneham,	32
Groton,	15
Wilmington,	10
Natick,	24
Dracut,	
Bedford,	16
Holliston,	8
Tewksbury,	5
Acton,	3
Dunstable,	16
Pepperell,	4
Lincoln,	28
	871

Hampshire.

Springfield,	39
Northampton,	11
Southampton,	1
Hadley,	20
South Hadley,	0
Amherst,	6
Hatfield,	21
Westfield,	41
Deerfield,	17
Greenfield,	1
Montague,	1
Northfield,	6
Brimfield,	4
Monson,	7
Pelham,	2
Greenwich,	0
Blandford,	2
Palmer,	2
Granville,	4
New Salem,	1
Belchertown,	0
Colerain,	0
Ware,	1
Bernardston,	0
Shutesbury,	1
Chesterfield,	0
Wilbraham,	2
South Brimfield,	4
Warwick,	0
	194

Worcester.

Worcester,	25
Lancaster,	27
Mendon,	9
Brookfield,	15
Oxford,	6
Charlton,	1
Sutton,	18
Rutland,	17
Oakham,	1
New Braintree,	3
Rutland District,	19
Leicester,	7
Spencer District,	5
Southboro',	10
Westboro',	13
Shrewsbury,	16
Lunenburg,	7
Uxbridge,	13
Harvard,	12
Dudley,	15
Bolton,	2
Upton,	5
Sturbridge,	7
Hardwick,	5
Holden,	2
Western,	4
Douglas,	0
Grafton,	21
Petersham,	8
Wetsminster,	2
Athol,	2
Templeton,	0
Princeton,	0
Fitchburg,	2
Leominster,	5
	304

Plymouth.

Plymouth,	77
Scituate,	107
Duxbury,	8
Marshfield,	40
Bridgewater,	94
Middleboro',	32
Rochester,	22
Plympton,	12
Pembroke,	22
Kingston,	11
Hanover,	
Abington,	21
Halifax,	11
Wareham,	5
	462

Barnstable.

Barnstable,	56
Yarmouth,	22
Sandwich,	32
Eastham,	11
Harwich,	23
Chatham,	5
Truro,	6
Falmouth,	31
Wellfleet,	14
Marshpee,	31
	231

Bristol.

Taunton,	55
Rehoboth,	53
Swanzey,	41
Dartmouth,	61
Norton,	30
Attleboro',	15
Dighton,	59
Freetown,	67
Raynham,	6
Easton,	4
Berkley,	10
	401

York.

York,	56
Kittery,	62
Wells,	34
Berwick,	44

Arundel,	5	CUMBERLAND.		Woolwich,	
Biddeford,	12	Falmouth,	44	Topsham,	1
Pepperelboro',	2	North Yarmouth,	18	Newcastle,	1
Towwoh,		Scarboro',	15	Gardinertown,	
Philipstown,		Brunswick,	4	Townshend,	
Buxton,		Harpswell,	14	Broadbay,	
	215	New Boston,			24
		New Gloucester,			
DUKES.		Windham,		BERKSHIRE.	
Edgartown,	20	Gorhamtown,		Sheffield,	26
Chilmark,	17	Peirsontown and Hobbstown,		Great Barrington,	19
Tisbury,	9		95	Stockbridge,	27
	46	LINCOLN.		Pittsfield,	10
		Pownalboro',	9	Tyringham,	2
NANTUCKET,	None.	Georgetown,	12	Sandisfield,	4
		Bowdoinham,	1		88

RECAPITULATION.

Counties.	Totals.	Counties.	Totals.
Suffolk,	1,404	York,	215
Essex,	977	Dukes,	46
Middlesex,	871	Nantucket, none.	
Hampshire,	194	Cumberland,	95
Worcester,	304	Lincoln,	24
Plymouth,	462	Berkshire,	88
Barnstable,	231		
Bristol,	401		5,312

The MS. previously quoted gives the number of blacks, for the same census, 5,214; males 2,998, and females 2,216. Williamson supposes that those of Maine, not returned, amounted to 332. For Newbury, Newburyport, Dracut, and Hanover, whence no specific returns appear to have been made, we may add 135 more. These two numbers, with the above total of 5,312, would allow 5,779.

Census of Blacks, as contained in the several Counties, 1776.

Suffolk,	682	Dukes,	59
Essex,	1,049	Nantucket,	133
Middlesex,	702	Worcester,	432
Hampshire,	245	Cumberland,	162
Plymouth,	487	Lincoln,	85
Barnstable,	171	Berkshire,	216
Bristol,	585		
York,	241		5,249

An account of our colored people was returned from most of the towns in 1777. But it evidently gives their number so much less than they must have been, that it would be an unsatisfactory guide, if presented here, and, therefore, it has been omitted. Such deficiency probably arose from the unsettled state of the question whether those of them, who had been slaves, were still so in reality.

For the purpose of comparison, the number of blacks, in our Commonwealth, will be given for different periods subsequent to those, already adduced. They will be put down, according to the generally allowed returns, without allowances for such of the latter as may have been either deficient or not made at all. 1784, 4,377; 1786, 4,371. The following are taken from the United States Censuses. 1790, 5,463; Maine 538. The former of these two amounts, contained about 200 mixed Indians, though there were several hundreds more of them. 1800, 6,452; Maine 818; 1810, 6,737; Maine 969; 1820, 6,870; Maine, to be dropped from this year, 995; 1830, 7,006; 1840, 8,668.

Did the limits, prescribed, allow us to go on, we might offer some deductions from the preceding facts. But they are imperative in commanding us to forbear and close at this stage.

NOTE.

The freemen for Plymouth, on p. 143, being 122, should have been multiplied by about 6 instead of 4½. This would give 732 in place of 549.

With regard to the census of 1840, specified on p. 171, it was the State census, and not that of the United States. The latter, as printed, was 737,699.

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ERRATA.

In Part I., on page 34, under Marlborough, for 1655, read 1656.
" On p. 59, a part of Plantation No. 5 was incorporated in 1779, with Windsor.
" For *Hawes's* hill, p. 103, read *Hawes's*.
" In the line of Tuft's Hill, p. 104, in the seconds of latitude, for 79, read 01.
" In the line of Gurnet South, p. 109, for *Duxbury*, read *Plymouth*.

COLLECTIONS

OF THE

AMERICAN STATISTICAL ASSOCIATION.

VOL. I....PART III.

BOSTON:
PRINTED FOR THE ASSOCIATION, BY T. R. MARVIN.
1847.

STATISTICS

OF

TAXATION IN MASSACHUSETTS,

INCLUDING

VALUATION AND POPULATION.

PREPARED BY

JOSEPH B. FELT.

TAXATION IN MASSACHUSETTS.

TAXATION has ever been one of the most prominent subjects of Political Economy. According to its mode of operation, so have the people of various countries felt themselves either elevated as freemen, or depressed as slaves.

As well known, no government can exist without appropriate supplies, any more than a human body can live without nourishment. All who place themselves under the protection of such an institution, and are thus guarded against unjust intrusions upon their persons and property, tacitly, if not expressly, become obligated to pay a fair proportion of its charges, in the ratio of their several abilities as to property. This is one of the respects, in which we surrender our natural disposition to be unrestricted in our concerns, for the sake of enjoying the civilization and privileges of the social compact. It is a moral claim on us, and should not be refused on slight pretences, and thus impose a greater burden on others, who are no more indebted to well ordered laws than we ourselves.

Taxation so directly levies upon the purse, and comes in contact with freedom of preference, it has always been an occasion of more than ordinary sensitiveness to its various subjects. When raised in an oppressive manner, or when required for the settlement of necessary demands resulting from the attainment of great national benefits, it has given rise to many a revolution. It is in our memories, from the oft repeated story, that, as applicable to articles imported hither from England, taxation was one of the principal causes which dissolved her sovereignty over our republic. As brought to bear on the

purpose of our rulers to liquidate the heavy debt contracted in the struggle of our fathers for Independence, it was a main source of the Shays insurrection.

For a people to enjoy their rights, as to being taxed, they must have a voice, either personally or by representatives, in its purpose and amount. To be thus favored has ever been appreciated by the intelligent philanthropist, as one of the highest privileges in the social condition of our race. True, like every other system continued and conducted by imperfect hands, it has its occasional traits of repulsiveness. But no where, as a whole, throughout the world, does it work more lightly and favorably, than in our own country. We are strangers to the evils which some nations suffer from arbitrary and excessive levies, and are thus paralyzed in their energies and efforts to acquire a competency. Their manhood is cramped, and their habits become indolent and shiftless. Policy of this kind has been justly compared to a "monster, which after devouring every other thing, devours itself at last."

Poll and property taxation, such as constitutes our present subject, being common in ancient as well as modern nations, was no new usage in England, whence our ancestors came to inhabit these shores. There they had read, heard and seen it under different modifications of subsidies, and, also, of its tenths and fifteenths. The subsequent proportions of assessment for state as well as for church expenses, which they made, denote, that they essentially continued the practice of their native land in application to their adopted country.

The writer has not met with any rule on this topic, as enacted by our legislative authorities, until 1646. The 20*d.* a poll, and 1*d.* on a pound, in money or its equivalent, for the Commonwealth, which they then appointed, was, probably, the same ratio on which all their preceding rates had been calculated. It may be well to state here, that the 20*d.*, being intended to represent as many pounds for each poll, show that the ratio as to polls, was equal to that for real and personal estate. The money in which our rates were reckoned was sterling, to the issuing of our Pine Tree coin in 1652, and afterwards it was called New England currency.

The doubling, trebling, and thus onward of the single tax,

by our colonial authorities, on occasions of larger demands on their treasury than common, was similar in substance to such increase as signified by the fifteenths of all income from the soil and otherwise, in Great Britain, when their public expenses were unusually augmented.

For a considerable period from the first payment of rates or taxes for public charges, such a disbursement was made not only in money, but also in the Indian currency of wampum, in beaver, in various articles of grain, with peas, and in different species of cattle. In addition to these things, fish, lumber, and several sorts of manufactures were occasionally received for a like demand at the treasury. These products, so applied instead of cash, were denominated country pay. They were frequently exchanged at a large discount of one quarter, a third, and even half, by the treasurer, for hard money, which was as often needed to meet the expenses of government. The word *specie* was used to signify such articles till no great period before the Revolution of Independence, when it was applied to coined currency. After the Province bills of credit had come into circulation, the custom of receiving country pay, so called, for Province taxes, ceased in 1694, with the exception of partial and subsequent restorations. These and other features of our taxation and incidental valuation, will be seen as we advance in order of time.

Among the diversified views, suggested by a work of this sort, are those of the comparative property, owned by the towns, and their relative advancement in such a respect, as well as the pecuniary changes and progress of the whole Commonwealth.

Assessments from 1628 *to* 1633.

As the records of our Colonial General Courts, under Gov. Endicott, before the arrival of his successor, Gov. Winthrop, are lost, we have no data to show the amount and rate of taxation in general for that period.

There is one instance, mentioned in a letter of Gov. Bradford, which refers to New England, during that period, wherein individuals and places assessed themselves, though not proportionate to their means. This letter was dated June 9, 1628, and was subscribed by some of the principal men in different

plantations. It shows, that the sums were granted to meet part of the charges for sending Thomas Morton to England, accused of practices which disturbed the peace of the colonists. They stood as follows:—

Plymouth,	£2 10
Naumkeak,	1 10
Pascataquack,	2 10
Mr. Jeffrey and Mr. Burslem,	2
Natascot,	1 10
Mr. Thomson,	15
Mr. Blackston,	12
Edward Hilton,	1
Total,	£12 7

By the charter of Charles I. to the Massachusetts, dated March 4, 1628–9, he not only freed them, for seven years, from all duties on their cargoes, to and from English ports, in order to supply the colonists with goods for their maintenance, defence and trade with other people on their soil, and granted them a like exemption for twenty-one years, except, after the expiration of the said seven years, 5 per cent. on the entrance of such merchandise into said ports, but also in every other respect released the settlers here from "all taxes, subsidies and customs in New England."

By a letter from the Company in London to Gov. Endicott, dated May 28, 1629, it appears, that they required of all emigrants hither, who did not receive their lands by paying towards the common stock, a sort of service tax, which resembled the tenure of soccage in England. For this purpose, they proposed that all colonists and their heirs, who held landed estate in this manner, should labor a specified number of days every year, and thus contribute towards the disbursement of public charges. It is probable, that the advancement of political and religious liberty here, soon terminated such an arrangement, as savoring too much of regal servitude.

That we may form an idea of the legislative course in our Colony as to assessments, before we meet with any records which exhibit a regular taxation of the towns for public charges in general, several instances will be adduced.

At the first Court of Assistants, under Winthrop, in Charles-

town, Aug. 23, 1630, steps were taken for specifying the salaries of individuals, supported at the public charge. Among such persons, were the Rev. George Phillips and Rev. John Wilson. From the maintenance of these two, Salem and Dorchester were exempted, and no doubt because they supported their own ministers.

At another Court of the same kind, under date of the next Sept. 28, the following order was passed:—

"It is ordered,[1] that there shalbe collected and levied by distresse out of the seuerall plantacons for the maintenance of Mr. Partricke and Mr. Vnderhill the some of £50, vz. out of Charlton £7, Boston £11, Dorchester £7, Rocksbury £5, Watertown £11, Meadford £3, Salem £3, Wessaguscus £2, Nantascett £1."

These persons were thus provided for, so that they might instruct the colonists in military tactics. The succeeding Nov. 30,

"It is ordered, there shalbe £60 collected out of the seuerall plantacons following for the maintenance of Mr. Wilson and Mr. Phillips, vz. Boston, £20, Waterton £20, Charlton £10, Rockesbury £6, Meadford £3, Winnett-semett £1."

This levy was made in compliance with the proposal of August preceding. It denotes that while our civil authorities were careful to provide for the personal defence of the people, they were no less so for their spiritual interests.

Intending Newton as the seat of government, the Assistants, July 5, 1631, laid a tax of £30, "for the makeing of the creeke att the Newe Towne." It was assessed as follows:—

Winesemet,	£ 15	Boston,	£5
Wessaguscus,	2 00	Dorchester,	4 10
Saugus,	1	Roxbury,	3
Nantasket,	0 10	Salem,	3 15
Watertown,	5	Charlestown,	4 10

The same body voted, February 3, 1632,[2] a levy of £60,

[1] In the quotations made for this work from the General Court records, the original spelling has been observed, while some of the abbreviated words are filled out, and modern punctuation given.

[2] Dates of the orders, etc., under the first charter, which follow, unless otherwise stated, are those that denote when the sessions of the General Courts began. The *years* of the various dates are given in new style. When dates, as to month and day, follow a particular year, they are to be understood as of this year, if not represented differently.

to make a pallisade for the defence of Newton. For such an object the towns were rated as follows:—Watertown £8, Newton £3, Charlestown £7, Medford £3, Saugus and Marble harbor £6, Salem £4 10, Boston £8, Rocksbury £7, Dorchester £7, Wessaguscus £5, Winett-semet £1 10, = £60.

Under March 4, 1633, a tax was required to compensate Captains Underhill and Patrick, as military teachers and commanders, for six months' service. It was apportioned, Boston £5, Charlestown £4, Rocksbury £6, Watertown £6, New Town £6, Medford £3.

Taxation and Valuation from 1633 *to* 1645.

Though the lists of rates for towns begin during the year 1633, still it is deemed best to precede them with legislative transactions, which directly bear on the same subject, and tend to illustrate its progress. Therefore such lists, down to their subdivisions under counties, will not be presented, until these transactions have been narrated.

1634, May 14. "It is further ordered, that in all rates and publique charges, the townes shall hau respect to levy euery man according to his estate, and with consideracon of all other his abilityes whatsoeuer, and not according to the number of his persons," [or the individuals of his family.]

1635, March 4. "It is ordered there shalbe £300 levyed out of the seuerall plantacons, according to the last rate of townes, to bee paide to the treasurer before the 6th of May nexte.

"It is ordered, that it shalbe lawfull for any man to pay his rate to the Treasurer in merchantable corne of the country at 5/. the bushell, this order to continue till the nexte harvest."

1636, March 3. "For explinacon of an order, made att the General Court in May, 1634, it is ordered that hereafter all men shalbe rated in all rates for their whole abilitie wheresoeuer it lyes;—Agreed hereafter all men that lyve within this jurisdiccon shalbe rated onely in the place where they lyve to all publique rates, and those that lyve out of this jurisdiccon shall have their goods, stocks and land rated in the places where they are in being."

May 25. "Ordered that there shalbe £CC levyed out of the seuerall plantacons for public vses: Capt. Turner, Capt. Traske, John Johnson, Ralfe Sprage, Mr. Dan[l]. Dennison, Mr. Easton, Mr. Burseley, Mr. Spencer, Mr. Coxeall, Mr. Duncan, Thomas Loreing, Ensign Jennison and Mr. Mayhewe, theis forenamed

gentlemen, or the maior parte of them, are deputed as committees, and power graunted them, to require the last rates of each towne in the plantacon, and to finde out thereby, and by all other meanes they can, according to the best of their discrecon, the true valewe of euery towne, and soe to make an equall rate, for the £CC nowe graunted to be levyed, and they are enioyned to meete and determine the same vpon the 15th day of the 4th monthe, called June, vnder the penalty of £5 a peece, the meeteing to be att Boston, the rate to be deliuered to the Tresurer."

Sept. 8. "Ordered that there shalbee £1200 levyed out of the seuerall plantations, haulfe to bee paid at 3 months, and the other at the time that shalbee appointed at the next sessions of this Courte, and it is agreed that good merchantable corne shall passe for payment in this rate at 5/. the bushell, to bee so delivered at Boston at the appointment of the Treasurer, to bee called for when the Treasurer pleases. And it is ordered that the Deputie's debt shalbee paid to him in money or beaver."

"Mr. Beacher, Mr. Coxeall, Mr. Woodman, John Johnson, Mr. Joseph Cooke, Mr. Saltonstall, George Mynot, Mr. Tymothy Tomlins, Mr. Mayhewe, Mr. Bishope, Joseph Andrews, William Smythe, these forenamed gentlemen, or the greater parte of them, are deputed as committees, and power graunted to them to require the last rates of each towne in the plantation, and to find out thereby, and by all other meanes they can, to the best of their discretion, the true valewe of every towne, and so to make an equall rate for the first £600 now graunted to bee levyed, and they are enioyned to meete, and determine the same vpon the 20th day of this present month, vnder the penalty of five pounds a peece, the meeting to bee at Boston, the returne to bee made to the Treasurer."

Dec. 7. "There was a levy of £300 graunted to bee paid as the last was, between this and the next Courte, and corne to bee paid for the rate, at 5/. the bushell."

1637, Aug. 1. "For the raiseing of a rate of foure hundred pounds, Mr. William Aspinwall, Goodman John Mousall, Mr. Nathaniel Duncan, Mr. Samuel Appleton, Edward Woodman, Mr. William Hauthorne, Mr. Tymothy Tomlins, Goodman John Johnson, Mr. Richard Browne, Goodman William Smyth and Goodman Joseph Andrews, for each towne, did agree as followeth." [See the column, page 231, under the same date.]

Nov. 2. "It was ordered that £1000 should bee levyed to pay the countryes debts, and Mr. Cooke, Leift. Sprage, Mr. Browne, William Parks, Mr. Dunkan, Mr. Colebran, and Mr. Woodbridg, Samuel Warde and Thomas White, were appointed to order the proportion to each towne."

1638, March 12. "For the furtherance of this expedition,[1] there shalbee £600 levyed forthwith, according to the last levy of £300."

"It was ordered that a levy of £1500 should bee levyed with convenient speede."

May 17. A tax of £200 was ordered.

June 8. "It was ordered that there should bee £200 levyed out of the severall plantations, and this according to the proportion of the last rate, to bee paid within a month, and the Secretary to have power to send out warrants, and take the accounts."

Sept. 6. "There is a rate of £400 granted: but the warrants not to bee sent out vntill the other accounts bee cleared, and that to bee done within 8 weeks, and these after named are to meete the first Tewsday in November, and to take the Treasurers account, and then to appoint the warrants to be sent out. The committee are Mr. Hathorne, Capt. Jennison, Mr. Cooke, Leift. Sprage, John Johnson, Mr. Keayne, Mr. Duncan, Mr. Hubbard, Mr. Rawson, Mr. Hull, Mr. Ballard, and William Reade."

1639, May 22. "It was ordered there should bee a levy of £1000 raised forthwith. Of this £1000, there is £250 appointed and alowed to build a house, and repair the batteries at Castle Island."

Sept. 4. "For explanation of an order, made the third of the first month, 1635, concerning publike rates, it is now declared, that by publike rates is intended onely such rates as are asseassed by order of the publike Court, for the countryes occations, and no other."

1640, May 13. "Mr. Peck, Mr. Bates, Mr. Wheellock, Mr. Duncan, William Parks, Mr. Tyinge, Capt. Sedgwick, Mr. Sheopard, Mr. Flint, Ensigne Walker, Mr. Mayhewe, Mr. Hauthorn, Capt. Denison, Mr. Woodbridge, John Crosse, and Mr. Batte are appointed a committee to consider of the time and manner of payment of a rate of £1200, and to lay it upon every towne proportionably, and so it was ordered, that there should be a levy of £1200 raysed, whereof Mr. Humfrey is granted £250 to relieve his necessity." This rate was ordered to bee paid in two months.

"It was ordered, that in payment, silver plate should passe at *5s.* the ounce; good ould Indian corne, growing hear, being clean and marchantable, at *5s.* the bushell, summer wheate at *7s.* the bushell, rye at 6/8. the bushell. And for horses, mares, cowes, goats and hoggs, there is a committee appointed to valewe them under their worth rather than above their worth." [Then follow the names of the towns and committees.]

[1] Against the Pequods.

As one means of lessening the amount of taxes, a charge was made, June 2, 1641, on the beaver trade.

1641, Oct. 7. After a statement, that in payments of corn, if the parties could not agree on the price, "they shall choose two indifferent freemen, and if they cannot agree, the third, to bee chosen by the next magistrate or constable," the record adds, "and for payment of corne for rates to the Treasurer, the like course is to bee held, and that the Treasurer shall not bee forced to take cattell."

At the same session, a committee were requested to obtain from Mr. Ward a copy of our Colonial Laws, "to be transcribed and sent to the several towns." Among these laws was the following:—"No man shall be rated here for any estaite or revenue he hath in England, or in any forreine partes, till it be transported hither."

As the Records of the General Court from Oct. 7, 1641, to May, 1642, are lost, we have no account of taxes for that period, if there were any. At the last of these two dates, the subsequent vote was taken:—

"Mr. Wm. Tynge, goodman Thomas Line, goodman Heathe, Lt. Duncan, goodman Cheesbro, Mr. Parker, Mr. Peck, Mr. Sparhauke, Mr. Ayers, Mr. Noyse, Leift. Willard, Mr. Allen, Capt. Bridges, Mr. Batter, Mr. Whipple, goodman Boyse, Mr. Rauson, John Saunders and goodman Hayward were appointed a committee to levy and proportion a rate of £800.

"Which is agreed to bee paid, halfe the last of the 6th mo. next, and the other halfe the last of the 9th mo. next."

Though, so far as the writer has ascertained, no rates are specified for the towns from 1642 to 1645, yet they were probably assessed and collected for such a period at the usual times, in order to meet public charges.

Sept. 8, 1642. "It was ordered that for the payment of the rate, (which is to bee paid the nynth month,) wheate and barley shall passe at 4*s*. the bushell, rye and pease at 3/4. the bushell, Indian corne at 2/6. the bushell; in these at these prices, or in beaver, money, or wampum, pay is to bee made.

"It is ordered that £200 shalbee aded to the former rate, or seasment, according to the former proportion."

May 10, 1643. "It is ordered, that for the rates behind, what is paid in wheate, shall passe at 4½*s*. the bushell, so that

if losse come, the townes that are behind to bear it, and to take it of the persons."

Though articles of confederation between Massachusetts, Plymouth, Connecticut, and New Haven, were adopted in August, 1643, yet it did not essentially alter the amount of taxation for each colony. Their contract on this subject[1] ran as follows:—

"It is by these confederats agreed that the charge of all just warrs, whether offensiue or defensiue, upon what part or member of this confederacon soeuer they fall, shall, both in men and provisions and all other disbursements, be borne by all the parts of this confederacon in different poporcons according to their different abillitie. And that according to the different numbers, which from tyme to tyme shalbe found in eich jurisdiccon, upon a true and just account, the service of men and all charges of warr be borne by the poll: eich jurisdiccon or plantacon being left to their owne just course and custome of rating themselues and people according to their diferent estates, with due respects to their quallities and exemption among themselues, though the confederacon take no notice of any such priviledg: and that according to their differrent charge of eich jurisdiccon and plantacon, the whole advantage of the warr (if it please God to bless their endeavours) whether it be in lands, goods or persons, shall be proportionably devided among the said confederats."

The following shows one of the methods of keeping down our colonial rates:—

Nov. 13, 1644. "Vintners or drawers of sack, French or other wines, are to pay for the privilege."

May 14, 1645. "This levy[2] of £616.15, each townes proportion is, as expressed. It 's determined, y^t each towne should pay y^e one halfe of their rate to y^e Treasurer within 3 mo. in cattle to be valewed by 3 men, indifferently chosen by y^e Treasurer, and owner y^rof, in beaver, money, wheat at 4/., barley at 4/., rye 3/6., pease 3½/., Indian corne 2/8. pr bushel, and y^e other halfe at or before y^e last of y^e first mo. next.

"It is ordered that Braintree shalbe abated out of their next levy, for their deputies lodging, 10/."

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[1] Hazard, 2 v., pp. 2, 3. Referred to on p. 122 of the present volume.

[2] See the following table.

TAX LISTS OF TOWNS IN MASSACHUSETTS FROM 1633 TO 1645, INCLUSIVE.

Though this Colony was divided into four shires in 1643, yet its Treasurer made out these lists without such distinction for several years after the change.

	1633.[a]	1634.[b]	1635.[c]	1635.[d]	1636.[e]	1637.[f]	1637.[g]	1638.[h]	1638.[i]	1639.[j]	1640.[k]	1642.[l]	1645.[m]
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Boston,	48.	80.	27. 6. 8	25.10.	37.10.	59. 4.	149.	223.10.	57.14. 9	144.10. 1	179.	120.	100.
Roxbury,	48.	70.	20.	19. 5.	30.	30. 8.	78.	115.	31.	74.12. 6	75.	50.	37.10.
Newton,[1]	48.	80.	27. 6. 8	26. 5.	42.	29.12.	71.	106.	34.17. 6	91.19. 9	100.	67.10.	45.
Watertown,	48.	60.	20.	19.10.	30.	30. 8.	72.	110.	29. 1. 3	81.17. 1	90.	55.	41. 5.
Charlestown,	48.	45.	16.	15.	23.	42. 6.	92.	138.	35.13.	85.15.10	90.	60.	55.
Dorchester,	80.	80.	27. 6. 8	26. 5.	37.10.	42. 6.	95.	140.	36.16. 3	93. 7. 9	95.	58.10.	43.17. 6
Salem,	28.	45.	16.	16.	24.	45.12.	120.	172.10.	44.11. 3	111.13.11	115.	75.	45.
Wenitsemet,[2]	8.												
Medford,	12.	26.	10.	9.15.	15.	24.12.	25.	52.10.	6.15. 8			10.	7.
Ipswich,	8.	50.	8.	14.	25.	34.12.	120.	180.	46.10.	111.18.11	120.	82.	61.10.
Weymouth,		10.	4.	4.	3. 5.	6.16.	17.	27.	7.15.	23. 2.	21.	14.	10.10.
Hingham,[3]		4.		6.	6.	8.10.	24.	36.	11. 2.10	33.14. 5	35.	20.	15.
Newbury,			8.	7.10.	11. 5.	16.18.	45.	75.	27. 2. 6	67. 8. 3	65.	30.	23.
Saugus,[4]	36.	50.	16.	11.	15.10.	28.16.	72.	105.	31.	79.19. 6	85.	45.	25.
Braintree,											25.	14.	10.10.
Dedham,											30.	20.	20.
Concord,											50.	25.	15.
Salisbury,[5]											15.	12.10.	10.
Hampton,											10.	5.	10.
Rowley,												15.	15.
Sudbury,												15.	11. 5.
Woburn,													7.
Wenham,													3.10.
Gloucester,												6.10.	4.17. 6
Totals,	412.	600.	203.	200.	300.	400.	980.	1480.10.	400.	1000.	1200.	800.	616 15.

[1] Cambridge. [2] Chelsea. [3] Barecove. [4] Lynn. [5] Colchester.

REFERENCES TO THE PRECEDING TABLE.—(a) This rate was ordered under the Court which began Oct. 1. We find it as made out Nov. 8. It may not be amiss to remark that, for a considerable period, our legislative Courts, under the first charter, did not have their daily transactions dated. Hence many of their acts, though passed ten or twenty days or longer, after they began their session, appear under no other date than that on which they assembled.—(b) This rate was under the session of Sept. 3. Half of it was to be levied immediately, and the other prior to the next General Court.—(c) The same conditions were annexed to the tax under May 6, as last mentioned. Another rate was required under March 4, 1635, see p. 226.—(d) Under Sept. 2. To be paid before next General Court.—(e) Two other rates were ordered for this year, under May 25, and Sept 8. See p. 226-7.—(f) (g) Under Aug. 1, and Nov. 2. The last tax adds up £20 less than £1000, Mr. Humphry's rate being remitted. See p. 227.—(h) This is under March 12. With an assessment on Mr. Theophilus Eaton of £20, its amount is £1500.10. Under the same date, under May 17, and under June 8, taxes were ordered to be raised. See p. 228.—(i) Under date of Sept. 6, see p. 228.—(j) Under May 22, see p. 228.—(k) Under May 13, see p. 228.—(l) Under May; specified June 10, see p. 229.—(m) Under May 14, see p. 230.

Prices of Grain for Taxes.

1635, March 4, and 1636, Sept. 8, corn was 5/. a bushel.

1637, Nov. 2, it was 3/8.

1640, May 13, Summer wheat 7/.; rye 6/8.; corn 5/.

1642, Sept. 8, Wheat and barley 4/.; rye and peas 3/4.; Indian corn 2/6.

1643, May 10, Wheat 4/6.

1645, May 14, Wheat and barley 4/.; rye and peas 3/6.; Indian corn 2/8.

Account of Taxes, recorded only in their totals.

1635, March 4, £300; 1636, May 25, £200; Sept. 8, £1200; 1638, March 12, £300; May 17, £200; June 8, £200.

Adding the two taxes in 1636, to the one of the same year particularized for each town, we have an amount of £1700. This was a heavy rate, in view of the number and means of the colonists. One reason for this was the expedition against the Pequods for protecting the murderers of John Oldham. Another reason probably was, that some service money was called for to prevent the effort in England to withdraw the Charter of Massachusetts, and bring them under a more rigid jurisdiction of church and state. But the greatest total of tax, for a year, which the writer has seen, to 1645, was in 1638. The larger portion of it was laid early in the year, which indicates that this part may have been to meet expenses of war with the Pequods in 1637. A further call for such a sum may have been partly to liquidate charges in London for the purpose previously mentioned.

While there was a joint stock company, continued for pur-

poses of our colonial trade, who had their treasurer in England, after Gov. Winthrop came over, there was also a common stock company, whose funds were raised by advancing in the ratio of £50 for 200 acres of land in Massachusetts, and who had a treasurer there as late as Sept. 3, 1634, when a like official was requested to be chosen. The object in presenting the latter company, is to state, that as they agreed that their money should be expended towards public charges, this was probably one cause why the towns were not rated till towards the close of 1633, except for some particular thing specified, and not for general disbursements of government.

As previously suggested, the tax on each poll was probably 1/8. till 1646. Respecting estate, it was 1*d.* on a pound.

Transactions of General Court, relative to Taxation and Valuation, from 1644 *to* 1676.

1645, Aug. 12. "It is voted, y^t^ the levy, that shalbe issued out of this Court for this expedition,[1] shalbe the same y^t^ was granted the last Cort, viz. 616.15*s.* to be proportioned, as the former rate was, upon the severall townes, to be paid into the treasury, the one halfe thereof at the time of payment of the first halfe of the last rate, which is in 8th month next, and the other halfe of this rate with the other part of the last rate in the begining of the first month next."

Oct. 1. As one means of meeting public charges, and thereby diminishing taxes on estates, General Court impose duties on all sorts of wines, with some qualifications.

"Whereas y^s^ Court hath found, by much experience, what damage y^e^ country sustaines for want of keeping exact accounts of all moneys y^t^ is due to y^e^ country either by gifts, fines, rates, legacies, and otherwise, as also of moneys issuing from y^e^ countrey, upon severall occasions, they have thought fit y^s^ 15th of y^e^ 8th mo. 1645, to elect and make choyce of Leift. Nathaniel Duncan to be auditor generall for y^s^ country, and have confered upon him thirty pounds pr annum."

1646, May 6. "It is ordered y^t^ y^e^ Secretary doe send forth warrants to all constables to bring into one of y^e^ Commissioners for y^e^ Vnited Collonyes, y^e^ just number of all y^e^ males within their seuerall townes, betweene y^e^ ages of 16 to 60, by y^e^ end of y^e^ 4th month next, y^t^ y^e^ chardge of y^e^ late expedicon and

[1] Against the Indians.

y^e^ wampam dew from y^e^ Narrowgansett may be dewly proporconed, and y^t^ for time to come y^e^ Commissioners for y^e^ Vnited Collonys, shall, vpon all such occacons, send forth their oune warrant to y^e^ constables for y^e^ same purpose, y^t^ this Courte may not be troubled herewith, nor y^e^ service neglected for time to come."

Oct. 7. "Whereas this Corte hath found it necessary to send an agent into England to negociate for this Colony with the Parliament, from which wee have lately suffered, for that there was none there to informe the same in our behalfe, and whereas the treasurer saith he hath not any thing of the countrye's in his hands to furnish such an agent for such a voyage, nor to defray the charges of the Cortes, nor pay the debts the country owes, wee do conceive, that there is ungathered up of rates formerly asseased and the fines heretofore imposed upon severall persons, sufficient to discharge a greate part of the debts of the country, and that the cause of our present wants lyes in the cunstables, marshall, auditor, or treasurer, in not doing their duties therein, according to lawes for the same already provided: we do therefore desire that all these officers may be presently called to account, and that where ever the fault is found, such persons may be proceeded against according to law, the rather because wee perceive a likelihood of y^e^ present dissolution of Corte and our owne ruine not long after to follow if this be not done, we have therefore chosen Mr. Hibbens, Capt. Keayne and the Surveyor Generall, as a committee, to examine the persons above mentioned and their accountes, and make their report the 9th month next."

As the fullest and most important law on rates and valuation in our colony, up to this time, we give the following, though succeeded by another of like import, the next year.

1646, Nov. 4. "That a due proportion may be had in all publike rates: It is ordered, y^t^ every male, within this jurisdiction, servant, or other, of y^e^ age of 16 yeares and upward, shall pay yearly into y^e^ comon treasurry y^e^ sume of 20*d.* and so in some proportionable way for all estates, viz: y^t^ all and every person y^t^ have estates shall pay one penny for every 20*s.* estate, both for lands and goods, (and y^t^ every laborer, artificer and handicraffts man, y^t^ usually take, in summer time, above 18*d.* by y^e^ day wages, or worke by greate, which by due valuation amounts to more than 18*d.* by y^e^ day, shall pay per annum 3/4. into the treasury over and besides y^e^ 20*d.* before mentioned,) and for all others not particularly herein expressed, as smiths of all sorts, butchers, bakers, cooks, victuallers, etc. according to their returnes and incomings, to be rated propor-

tionable to y^e^ produce of y^e^ estates of other men, provided y^t^ such as are pore, by sicknes, lamenes, or other infirmity, (which makes them uncapable of such rates,) are hereby exempted, as also such servants and children, as take no wages, their masters or parents shall pay for y^m^, but such as take wages shall pay for y^m^selue, y^e^ order for exemption of magistrates for £500 estate, to abide in force notwithstanding. And hereby power is given to y^e^ treasurer for y^e^ yeare being, by warrant to y^e^ constable, in defect of payment, to attach persons, in case goods or lands cannot be found, and also to seize lands or goods, for such rates, yet not to meddle with lands, where sufficient estate of goods or chattels appeare. For y^e^ avoyding of all complaints, by reason of unequall rates, either of townes or persons, occasioned through y^e^ want of one generall way and rule of rateing through out y^e^ country, and y^t^ levies hereafter may bee more easy, equall and certaine: It is hereby ordered, y^t^ in all publike rates, (till this Courte take further order therein,) all sortes of cattle shalbe valued, as hereafter is exprest, viz: cowes of four year ould and upward, 5*l.*; heifers and steers, betwixt 3 and 4 yeare ould, 4*l.*; heifers and steers between 2 and 3 year ould, 50*s.*; and between 1 and 2 year ould 30*s.*; oxen 4 year ould and upward, 6*l.*; horses and mares 4 year ould and upward, 7*l.*; 3 year ould, 5*l.*; betwixt 2 and 3 year ould, 3*l.*; yearlins, 2*l.*; sheepe above a year ould, 30*s.*; goates above a year ould, 8*s.*; swine above a year ould, 20*s.*; asses above a year ould, 2*l.*; houses, lands of all sorts, marchantable goods, mills, shipps, lesser vessels and boates, cranes, wharfes, together with all other visible estate, reall and personall, y^t^ any person is possessed of, or hath in his custody, either at sea or on shore, to be valued in y^e^ severall townes according to their worth in y^e^ said places, where they are proportionable to y^e^ aforesaid prizes of cattle, and it is the meaning of this order, y^t^ because arrable ground, medowe and cattle are to be rated, y^t^ therefore hay, together with all corne growing in the country, in y^e^ husbandman's hand, shall not be liable to any rate, or for avoyding all partiality in rating lands, and other estate not particulerly prized in this order; It is ordered y^t^ y^r^ shalbe by every towne one of their inhabitants chosen by y^e^ freemen of y^e^ said towne, who, with the select townes men, shall take y^e^ just number of their males, and also shall make a true valuation of all things rateable by this order, which inhabitants aforesaid, for their severall townes respectively shall meete at their sheire townes, upon y^e^ 2th 4th day of y^e^ first month next ensuing, to examine y^e^ truth and equity of each townes proceeding herein, who shall correct and determine, as to y^e^ maine part of them, seems right and iust to be done according to y^e^ true intent of this order, which asseasments of y^e^ severall townes they shall,

under their hands, forthwith deliver to y^e^ treasurer, who shall also forthwith send forth his warrants, for levying y^e^ same within one month, whereby he may have to answere y^e^ engagements of y^e^ country, and all asseasments, for estates, shall henceforth be made y^e^ first 4th day of y^e^ 6th mo. from time to time, but all levies for y^e^ persons shalbe made and paid into y^e^ treasury in y^e^ first mo. from year to year, as is provided in y^e^ order aforesaid."

1647, Oct. 27. "Forasmuch as there are divers inhabitants in divers townes, who, leaving their severall habitations, and thereby drawing much of y^e^ income of their estates to other townes, and thereby y^e^ ministry is much neglected; It is therefore ordered by this Court and the authority thereof, y^t^ from henceforth all lands, cattell and other estates of any kind whatsoever, shalbe liable to be rated to all common charges whatsoever, either for y^e^ church, towne, or commonweale in y^e^ same place where y^e^ said estate is."

As a continued means to ease the burden of taxation on the colonists at large, it was ordered by General Court that Companies for trading with the Indians should pay into the public treasury 2*d.* for every skin which they purchased, for their privilege.

As a substitute for the law on rates and valuation the last year, the subsequent one is presented. Among the particulars wherein this differs from that, is 2/6. for a poll tax instead of 1/8., which had been the proportion, and was afterwards, for most of the time, to the second charter.

Oct. 27, 1647. "For a more equall and ready way of raising monyes for defraying publike charges in time to come, and for preventing such inconveniences as have fallen out vpon former asseasments: It is ordered and enacted by y^e^ authority of y^s^ Courte, y^t^ y^e^ treasurer, for y^e^ time being, shall, from yeare to yeare in y^e^ 5th mo. (without expecting any other order), send forth his warrant to y^e^ cunstable, and selectmen of every towne within y^s^ jurisdiction, requiring y^e^ cunstable to call together y^e^ inhabitants of y^e^ towne, who being so assembled, shall choose some one of their freemen to be a commissioner for their towne, who, together with the selectmen for y^e^ prudentiall affaires, shall, some time or times in y^e^ 6th mo. y^n^ next ensuing, make a list of all y^e^ males in y^e^ same towne from 16 years old and upward, and a true estimate of all personall and reall estate in y^e^ same towne according to iust valuation, and to what persons y^e^ same doth belong, (whether in their owne towne or other-

where,) so neere as they can, by all lawfull wayes and meanes, which they may use, viz: of houses, lands, except such as doth, or shall lye common, for y^e^ feede of cattell to y^e^ use of y^e^ inhabitants in generall, whether belonging to townes, or particular persons, but not to be kept, or hearded upon it to y^e^ damage of y^e^ proprietors; mils, ships and all smaller vessels, marchantable goods, cranes, wharfes, and all sorts of cattell, and all other visible estate, either at sea or on shore, all which persons and estates are by y^e^ said commissioner and selectmen to be asseased, and rated as here followeth, viz: every person, aforesaid, except magistrates, 2/6 by y^e^ head, and all estates, both reall and personall at 1*d.* for every 20*s.* according to y^e^ rates of cattell, hereafter mentioned, and for a more certaine rule in rating of cattell, every cowe of 4 year ould and upward shal be rated at 5*l.*: every heifer and steer between 3 and 4 year ould 4*l.*, and between 2 and 3 year ould 50*s.*; and between 1 and 2 year ould 30*s.*; every oxe of 4 year ould and upward 6*l.*; every horse and mare 4 year ould and upward 7*l.*; of 3 year ould 5*l.*; between 2 and 3 year ould 3*l.*; of one year old 40*s.*; every sheepe above one year ould 30*s.*; every goate above 1 year ould 8*s.*; every swine above 1 year ould 20*s.*; every asse above 1 year ould 40*s.*; and all cattell of all sortes under a year ould are hereby exempted and for all such persons, as by advantage of their artes and trade, etc. are more abled to help bear y^e^ publike charge y^n^ common laborers and workemen, as butchers, bakers, brewers, smiths, carpenters, taylors, showmakers, ioyners, barbers, millers, masons, with all other manual persons, and artists, etc., such are to be rated for their returnes and gaines proportionable to other men for estates, provided y^t^ in y^e^ rate by y^e^ pole, such persons as are disabled by sicknes, lamenes or other infirmity shalbe exempted, and for such servants and children as take no wages, their parents and masters are to pay for y^m^, but such as take wages are to pay for y^m^selues. And it is further ordered y^t^ y^e^ commissioners of y^e^ severall townes in every sheir shall yearly upon y^e^ 4th day of y^e^ 7th mo. assemble at y^r^ sheir towne, and bring with y^m^ fairely written y^e^ number of males listed as aforesaid, and y^e^ asseasment of estates, made in y^r^ severall townes according to y^e^ rules and directions in y^s^ present order expressed, and y^e^ said Commissioners being so assembled shall duely and carefully examine all y^e^ said lists and asseasments of y^e^ severall townes in y^t^ sheir, and shall correct and perfect y^e^ same according to y^e^ true intent of y^s^ order, as they or y^e^ maior part of y^m^ shall determine, and y^e^ same so perfected, they shall speedily transmit to y^e^ Treasurer under y^r^ hands or y^e^ hands of y^e^ maior part of y^m^, and y^r^upon y^e^ Treasurer shall give warrant to y^e^ Cunstables to collect and levy y^e^ same, so as y^e^ whole asseasment (both for persons and

estates) may be paid into y^e^ Treasurer before y^e^ 20th of y^e^ 9th mo. yearly, and every one shall pay their rate to y^e^ Cunstable in y^e^ same towne where it shall be asseased (nor shall any land or estate be rated in any other towne y^n^ where y^e^ same shall lye, if it be within y^t^ jurisdiction) and if y^e^ Treasurer cannot dispose of it y^r^, y^e^ Cunstable is to send it to such place in Boston as y^e^ Treasurer shall appoint, at y^e^ charge of the Country to be alowed y^e^ Cunstable upon his account with y^e^ Treasurer, and for all peculiers, viz; such places as are not layd within y^e^ bounds of any towne, y^e^ same lands, with y^e^ persons y^r^upon shalbe asseased by y^e^ rates of y^t^ towne next unto it, y^e^ measure and estimation to be by y^e^ distance of y^e^ meeting houses, if any of y^e^ said Commissioners, or selectmen shall witingly faile, or neglect to performe y^e^ trust committed to y^m^ by y^e^ order in not making, correcting, perfecting or transmiting any of y^e^ said lists, or asseasments according to y^e^ intent of y^e^ order, every such offender shalbe fined 40*s.* for every such offence, or so much, as y^e^ Country shalbe damnified y^r^by, so as it exceed not 40*s.* provided y^t^ such offence be complained of and prosecuted in due course of law, within 6 mouths. And it is further ordered y^t^ upon all distresses to be taken for any of y^e^ rates, or asseasments aforesaid, y^e^ officer shall distraine goods or cattell, if they may be had, and if no goods, y^n^ lands or houses; if neither goods nor lands can be had within y^e^ Towne where such distresses is (are) to be taken, y^n^ upon such returne to y^e^ Treasurer, he shall give warrant to attach y^e^ body of such person to be carried to prison, y^r^ to be kept till y^e^ next Courte of y^t^ shire, except payment be made in y^e^ meane time.

And it is further ordered y^t^ y^e^ prizes of all sortes of corne to be received upon any rate by vertue of y^e^ order shalbe as y^e^ Courte shall set from year to year, and in default hereof they shalbe accepted at y^e^ price current to be iudged by y^e^ Commissioners of Suffolk and Middlesex. The asseasment, which should have bene made vpon estates y^e^ 6th mo. last, having bene omitted, shalbe forthwith called for by the Treasurer to be asseased and gathered according to y^e^ present order (save onely for y^e^ time) with all possible expedition for discharging y^e^ pressing engagements of y^e^ Country. The former order for asseasments made y^e^ (9)–'46 is hereby repealed, saving y^t^ clause for exemption of magistrates for 500*l.* etc. which is ordered to continue, for 3 years next following after y^e^ next Courte of elections." "The prizes of corne for y^e^ rate to be now gathered, are ordered by y^e^ Courte to be wheat 4/6, barly 4/, rye and peas 3/6, Indian 3/. per bushell."

1648, May 10. After appointing the Auditor General and Capt. Tyng to examine and report on the Treasurer's accounts annually, the General Court ordered,

"That the Commissioners for the rates, in every sheire shall within one month after their sheir meeting, send into the Auditor Generall a true transcript of the rates of the severall Townes within such sheire, who shall deliver them over to the Treasurer to be collected, as by the former order for that end established."

1648, Oct. 18. "It is ordered, that all sorts of corne, which shall be paid in the country rates shalbe paid at these rates and prizes following, videlicet, wheate and barly at 5/. per bushell, rye and pease at 4/, Indian 3/. This order shall not concerne the prizes of any corne, other than what is paid in for rates."

Dec. 11. The principal item, whereby our Colonial authorities diminished the public tax, were the customs on wines, which were farmed or let by them to contractors for one year at £120.

1649, May 2. For a like object the inhabitants of Plymouth, Connecticut and New Haven, who imported or exported merchandise to and from Massachusetts Bay, were required to pay duties on peltry at 2*d.* a skin, on merchandise at 10*s.* a ton, on meal and corn of all sorts at 2*d.* a bushel, on biscuit at 6*d.* per cwt. to be entered with the Auditor General.

"It is ordered, that it shall not be in the liberty of any Towne, or person to pay peage to the Country rate, nor shall the Treasurer accept thereof from time to time."

With regard to this article, an order had been passed, Oct. 18, 1648, as follows:

"It is voted for tryall, untill the next Courte, that all passable or payable peage henceforth shalbe intire without breaches both the white and black, without deforming spots, sutably strung, in eight knowne parcels, the 1*d.*, 3*d.*, 12*d.*, 5*s.*, in white, the 2*d.*, 6*d.*, 2½*s.*, and 10*s.* in black."

The Court had ordered that each trooper should be exempted from country rates for person and horse, and have 5*s.* annually from the public treasury.

Oct. 17. "It is ordered that the prizes of all sorts of Graine, for this yeare, out of any of which the inhabitants of this Jurisdiction may sattisfy the Country levy, shall be wheate at 5*s.*, barly 5/6, pease and rye 4/, Indian corne 3/."

1650, Oct. 15. "It is ordered by this Courte that all sortes of Corne shall be pajd into the Country rate at these prizes following, viz: Wheate and Barly at 5*s.* per bushell, Rye and

Pease at 4*s*., Indjan at 3*s*., marchantable and all other things pajd into the Countrje rate to be vallewed by indifferent men according to the seuerall prizes of all sortes of corne above mentioned."

The last clause, as to standard value, was added to the annual orders for prices of grain after this date for several years.

1651, May 7. "This Courte taking into consideration the many engagements that lye vpon vs in respect of debts due to be pajd to seuerall persons from the Countrje, as also other necessary vnavojdeable expences that are like to fall out this yeare: doe order that for these ends and purposes above mentioned there shall be levjed this yeare ensuing one rate and a halfe, viz: halfe as much more as in other yeares to be levjed and pajd in after the vsuall manner provided by lawe."

"To the end that all publicke chardges may be equally borne and that some may not be eased and others burdened, and being found by experience that visible estates in lands, corne, catle, are according to order wholy and fully taxed, but the estates of merchants, in the hands of neighbors, straingers or their factors, are not so obvious to view but vpon search little of their estates doe appeare, being of great vallew, so that the lawe doth not reach them by that rule of taxing visible estates, Itt is therefore ordered and enacted by this Courte and the authoritye thereof, that all merchants, shopkeepers and factors shall be assessed by the rule of common estimation according to the will and doome of the Assessors, in such cases appointed, having regard to their stocke and estate, bee it presented to vejw or not, in whose hands soeuer it be, that such great estates as come yeerely into the Countrje may beare their proportion in publicke chardges, yett, if any finde themselves ouer vallewed, if they cann make it appeare to the Assessors, they are to be eased by them, if not, by the next County Courte."

Contradicentes, John Leverett, Jerr: Houchin, Tho. Clarke, and another volume adds Mr. Glover, Hugh Caulkin, Capt. Allen, Capt. Hawthorne, Joseph Jewet, Maxi: Jewet, Capt. Gookin.

Oct. 14. "It is ordered by this Courte that all sorts of corne shall be pajd into the Countrje rate for the yeare ensuing at these prises following, viz: Wheate and Barley at 5*s*. per bushell, Rye at 4*s*., Pease at 3/8 and Indean at 3*s*."

1652, Oct. 19. "Itt is ordered by this Court that all sortes of Corne shall be pajd into the Countrje rate for this yeere ensuing at theise prizes following, viz: Wheate and Barly at 5*s*. per bushell, Rye and Pease at 4*s*. and Indjan corne at 3*s*."

1653, May 18. "Whereas the order, made to regulate in pointe of Rateing for the Countrje's vse, provided how horses, mares and colts should be valued, which at present is farre belowe what they are worth, for redressing of which this Court doth order, that henceforth euery mare, horse or guelding of fower yeeres old or vpwards, shall be valued in the Countrje rate at sixteene pounds, and of three yeeres old at teen pounds, and of two yeeres old and vpwards at seuen pounds, and one yeere old at three pounds tenn shillings, any lawe or custome to the contrary notwithstanding. And further it is ordered that this lawe shall continew for two yeeres only, vnlesse the Gennerall Courte shall see cawse to contjnew or alter it."

"There having binn more then ordjnary expences this yeare, by reason of the troubles and other needefull, and vrgent occasions, so that the annuall Countrje levy will not reach to satisfaction of our engagements, Itt is therefore ordered by this Courte, that the Treasurer shall forthwith issue out warrants to the Connstables of the seuerall Tounes in this Jurisdiccon requireing them to signify to y^e^ selectmen of each Toune, that at the tjme appointed for the yearly making of Rates, each Toune's proportion be as much more as hath binn vsually in tjme past both in regard of heads and estates and doe therefore order the selectmen to act heerein accordingly."

Aug. 30. "Vppon sonndry complaints of the great taxatjons vppon the Countrje in reference to publick charges respecting the weighty occasions of this Commonwealth and for satisfaction of the Countrje therein, Itt is ordered by this Court and the authoritje thereof, that Mr. Increase Nowell, Mr. Edward Ting and Mr. Joseph Hills shall joyne with the Auditor Gennerall to examine and take the Treasurer's accompts, who shall present the same vnder their hands vnto the next session of the Gennerall Court, according to the lawe page 16 in the second booke. And itt is further ordered, that in case of non pajment as that lawe provides, that then the Treasurer shall tender his annual accompts vnto the Gennerall Court. And further itt is ordered that the seuerall grosse sommes of all the incomes, viz: vppon the annuall rate, vppon Imposts, vintners, entering of accons, fines, forfeitures, etc. as also of all expenses, viz: of all Courts, Commissioners, Gratujtjes, vnto the Gennerall Court annually and expressed in all the coppies of the Lawes, sent vnto the seuerall Tounes, made in the first sessions of the Court of Eleccon, whereby the true state of things in that respect, may be obvjous to all that are concerned therein.

"Ordered that the rate on each poll, shall be 1/8 and no more."

This indicates a decided preference for the custom, preceding the law of Oct. 27, 1647.

With regard to our subject, as viewed nearly two centuries ago, we quote the following document.

"To the Honored Gouernor, Deputie Gouernor, Majestrates and respectiue Deputies of the Country, now assembled at the Generall Court in Boston. 1, 7mo. 1653.

"The humble peticon of the freemen and inhabitants of the Towne of Boston.

"May it please the honored Court to take into y^r^ serious consideracon the great and waighty charge that lyeth vpon the country by reason of the greate levies which yearely is (are) layd vpon us and which wee (though not without complaints) haue hitherto payd: yett not without some hope and expectation of easement, though all in vayne hitherto, we intreate you will please to remember, that it is not long since there was more then an ordinary rate called for, intending the satisfaction of all the debts the country did owe, for which end, though it seemed heavy, yet it was chearfully satisfyed and payd, but how it reached its end, is best knowne to them, whoe had the disposing thereof, for wee neuer had any account thereof, which we desire may be giuen to euery towne yearely in perticulers. Neverthelesse we haue hitherto wayted and hoped that some way or other might haue bene found for our releefe herein, and that impost and custome of wynes would haue bene some help to spare the countrey's charge: but now wee discerne that instead of lessening our charge, it is enlarged to a double rate. And in respect of Polle money, wee apprehend the parallel is not in any countrey, where the sword is not drawne either in offensiue or defensiue ware. Wee therefore doe humbly entreat that our peticon may not be looked at as vselesse, much lesse greevous vnto you, that we declare our mynd in this sort, being constrayned therevnto by reason of the great burdens that lye vpon us, which wee humbly entreat, that some speedy course may be taken for our releefe herein. We therefore craue leaue to present some few proposicons to this honored Court, which wee apprehend may be of meanes to this end.

"First. That there may be shire deputies for each county according to the number of freemen in each county, not exceeding six deputies in a county, and that each county may bear the charg of their deputies.

"2dly. That our majestrates and commissioners for the Colony may be allowed such a certain sum per annum, as may be thought meete, and they to beare their owne charges in all courts and meetings.

"3dly. That our majestrates respectively may beare their part in common charges as well as others, who are in publike imployments in the countrey.

"4ly. That the actions of all courts may be so ordered, that the actions of eich court may beare the charges of the courts; for why should the countrey beare the charges of perticuler men's actions? Hopeing this honored Corte will make a fauourable construction of our requeste, we desire to commend you and your waighty affaires to y^e^ Lorde.

"We whose names are vnder written were ordered to subscribe it in y^e^ name of y^e^ whole towne.

Natha: Duncan,	Thomas Savage,	Samuel Cole,
Richard Parker,	Anthony Stoddard,	Edward Hutchinson,
Edward Tynge,	William Brenton,	James Oliver,
	Thomas Marshall,	Peter Oliver."

1654, Oct. 18. "Ordered that all sorts of corne shall be pajd in the countrje rate for this yeare ensuing at these prises, viz: wheat and barly at 5*s.* per bushell, rye and pease at 4*s.*, and Indian at 3*s.*, and all other things pajd into the countrje shall henceforth be apprized according to law as ready money."

Indian (corn) was 2/8. if paid by March 10th, and 3/. afterward.

The first return of the Treasurer's account, concerning taxes, etc., to the Colonial Secretary, made by a committee of the General Court, which has been seen by the writer, is dated Jan. 20, 1655. This account gives the following items, which affords us an idea how the public taxes were reduced.

"By half a yeare's rent of wine license, Oct. 1650, .	£	80	
" 4 yeares' rent of wine licenses to Oct. 1654, . . .		640	
" 2 " costom of wine in the yeare 1653 and 1654, to Oct., at £165 pr ann.		330	
" soe much rec'd of seuerall other men for drawing of wine which are not yearly rents, ...		79	13
" seuerall fynes rec'd from Oct. 1650, to 20 Jan. 1654-5,		255	19
" soe much rec'd for Courte orders and petitions vnto Jan. 1654-5, ...		36	12
" 18 strings of peage for (Indian) tribute at 6 pr penny,		45	
" entry of actions to Jan. 1654, ...		100	1 6
	£	1,567	5 6"

These sums, considered in their periods of being paid, would allow over £600 a year towards a diminution of the Colonial rates.

The Treasurer's account now and subsequently often mentioned charges for the carriage and cartage of produce sent from the towns, in payment of their rates.

1655, Nov. 13. "Itt is ordered that the rate for this yeare, together with an addition of one quarter part more, be pajd in Wheate and Barly at 4/6 per bushell, Pease at 4*s.*, Rye at 3/6, and Indian at 2/6, and that one halfe of the rate be pajd in Wheat, Barly or Pease, the Indian corne to be pajable the tenth of March."

1656, Oct. 14. "Ordered that all sorts of Corne and other things to be pajd into the Country Rate shall be in all respects as it was the last yeare, except Rye, which shall be pajd in at 3*s.* per bushell and Indian at 2/4."

1657, May 6. "Whereas it is evident that there is much injustice and inequalitje in the assessments of publicke rates, in each Towne within this Jurisdiccon, wherby some are eased and others burthened and the Commonwealth prejudiced, for the prevention thereof it is ordered that howses and lands of all sorts shalbe rated at an equall and indifferent value, according to their worth in the Townes and places where they lye, also every bull and cowe of 4 yeares old and vpwards at 3*l.*, heifers and steeres between 3 and 4 yeares old at 50*s.*, and betweene 2 and 3 old at 40*s.*, betwixt 1 and 2 yeares old at 20*s.*: euery oxe of 4 yeares old and vpwards 5*l.*, euery horse and mare of 3 yeares old and vpwards 10*l.*, betweene 2 and 3 yeares old at 7*l.*, of 1 yeare old and vpward 5*l.*: euery ewe sheepe aboue 1 yeare old 25*s.*, euery goate aboue 1 yeare old at 8*s.*, euery weather sheepe aboue 1 yeare old at 10*s.*: euery suine aboue 1 yeare old at 20*s.*, euery asse aboue 1 yeare old at 40*s.*, and in all other respects to proceede as provided in the lawe and according to the lawe for rectifying assessments made May 1651."

Oct. 14. "Ordered that all sorts of Corne payable into the Countrje Rate for this yeare shall be pajd the one halfe in Wheate, Barly or Barly Mault at 4*s.* per bushell, not aboue one quarter in Indean at 2/6, in Rye and Pease at 3*s.* And all other goods shall be valued at the price of Corne. And it is further ordered that the current price of all sorts of Corne shall be in all payments as it is stated in the Country rate for this yeare, except it be otherwise concluded by mutuall consent of partjes as are concerned therein."

1658, May 19. As corn is scarce, the General Court repeal a regulation of its fixed price in payments "between man and man."

Among the trials of tax gatherers, one, peculiar to the ancient mode, appears in what follows.

1658, May 19. Petition of John Dickison, late Constable of Salisbury, to the General Court:

"When your peticoner went to gather vpp y^e^ Country rate of the inhabitants of Salisbury, hee demanded y^e^ same in kinde according to y^e^ order of Court, and most of them did professe vnto y^r^ peticoner y^t^ they had not corne to pay, butt were willing to make y^e^ best pay y^t^ they could, and so tendered boards. Wherevppon y^r^ peticoner considering y^t^ if hee should straine for it, he could not gett such goods as would answer the countreys order so well as boards, (ther being no corne to be gott in these parts, for any goods y^t^ could haue been destreined,) besides, boards being at present a quick commoditee."

It appears that the petitioner had the boards legally appraised at 4/6 per centum, "delivered by y^e^ waterside," and he forwarded them to the treasurer at Boston. The latter would allow him but 4*s.* a hundred. Dickison then appealed to the Court, stating, that the same lumber was worth 6/6 a hundred in Boston. The Court decided that he had acted right, and should have an allowance according to what he took the boards for.

In relation to reducing the rates, the customs on wines from 1658 to 1659 were, clear of all charges, £203 15*s.* 1*d.*

1658, Oct. 19. "Ordered that all sorts of Corne shall be pajd in the Countrje rate for this yeare ensuing at the prizes following, viz: Wheate at 5*s.* per bushell, Rye, Pease, Barly and Barly Mault at 4*s.*, and Indian at 2/8, and all other things pajd in the Country Rates, to be valued according to the prises of all sorts of Corne aboue mentioned, or as the Treasurer and the Cunstables cann agree, provided that no leane catle shall be pajd in any Toune, nor aboue one third part in Indian and Rje, and also that there be an addition of one quarter parte of a single Rate more for the due discharge of their Country engagements."

The exception of "leane catle" was afterwards often repeated, as though there was a prevalent wish to turn them off for rate bills.

The beaver trade in several places within Massachusetts jurisdiction, was let to separate companies and individuals for £67. This requisition was so continued, in keeping with its original purpose, to prevent burdensome taxations.

1659, Oct. 18. "Ordered that the Treasurer chardge on the seuerall Cunstables one quarter part of the annuall Rate more then theire proportion already chardged."

1660, Oct. 16. "Ordered that all sorts of Corne shall be pajd in the Country Rate far y° yeare ensuing at these prizes: Wheate 5*s*., Barly and Barly Mault 4/6, Pease and Rye 4/, Indian 3/, and that all sorts of goods, except Corne, pajd in the Country Rates, shall be pajd at money prizes."

1662, May 7. "Whereas in the Law (of 1657) sheep are to be assessed at 25*s*. a head, and that they are now fallen to about a fourth part of the price they then were ordinarily sold for, whereby many are discouraged from keeping such useful creatures: It is therefore ordered by this Court and the authority thereof, that henceforth the Rate for sheep shall be at 10*s*. a head."

Oct. 8. "Ordered that the prices of Corne for this yeare ensuing, which shall be payd into the Country Rate, shall be Wheat, Barly and Barly Mault at 5/6, Pease and Rye at 4/6, Indian 3/, all good and merchantable Corne, and whatever else shall be payd in the Country Rate to be according to money price, provided that no Toune or person shall pay leane catle in the Country rate, and that there be but (a) Rate and a quarter this present yeare."

1663, Oct. 20. "Itt is ordered by this Court that all sorts of Corne shall be payd in the Country rate the yeare ensuing at these prizes, following, viz: Wheate at 5/6, Barly and Barly Mault at 5/, Pease and Rye at 4*s*., and Indian Corne at 3*s*. per bushell, and what else shall be payd in y° Country rate to be payd at money price. The Court being informed that the Country is indebted fiue hundred pounds more then a single rate will dischardge, doe order that there be an addition of one quarter of a rate."

1664, Oct. 19. "Its ordered by this Court that all sorts of Corne shall be payd in the Country rate for the yeare ensuing at these prizes following, viz: Wheate at 5*s*., Barly and Barly Mault at 4/6, Pease and Rye at 4*s*., and Indian at 3*s*. per bushell, all good and merchantable corne and what else is payd into the Country rate to be payd at money prize."

1665, May 3. "This Court understanding that seuerall gentlemen merchants, strangers, in the beginning of euery yeare frequently coming into these parts and bringing great store of English and other goods of all sorts to great value and vsually making vp their marketts to their great advantage before the sixth moneth, when the Rates or order for the collecting of them by lawe is to issue out, (not without a considerable disadvantage to the merchants and shopkeepers, residents and inhabitants of this Colony, who haue borne the heat of the day and are found to be at all the charge for supporting the Government,) and the sajd merchants, strangers, taking the chiefe of the benefit of the trade, and make their escape without any payment to

support the Government of this place vnder and by which they reape so great advantage to themselues, It is therefore ordered, that it shall be henceforth lawfull for the selectmen of each Towne, where such strangers are or shall be, to asseasse all such strangers according to the cargoes they shall bring into this Country, or in case of their refusall to giue in a true account of their estate to the selectmen, then the sajd selectmen shall and hereby is (are) impowered to make their assessment on all such strangers in any moneth of the yeare, in proportion to a single rate yearely by will and doome, as the inhabitants of this country are vsed to be rated, and, for non payment, by the constables to levy their sajd assessments, as, in other cases, by warrant from the sajd selectmen."

The answer of General Court, May 12, to the Commissioners of Charles II., has the following extract:

"For the carrying on of (our) Government and other accidental charges, together with the maintenance of a garrison in the Castle, and an annuity of one hundred pounds per annum to the President of the College, some charge for the encouragement of military exercises, and the destruction of wolves, there is levied, by way of tax upon the inhabitants, and by other impositions, VII. S. ex modis, about twelve hundred pounds yearly."

Aug. 1. "Ordered that Corne shall be payd in the Country Rate: Wheat 5/, Barly and Barly Mault 4/6, Rye and Pease 4/, Indian Corne 3/."

1667, May 15. "It is ordered that the Treasurer of the Country shall and hereby is impowered to dispose of Indian Corne and other commoditjes that are in his hand, belonging to the Country, as he best cann, for money, therewith to satisfy such gentlemen, who (as) may haue disburst money for the Country in payment for the two masts, sent as a present to his Majesty by Capt. Peirce his shipp last yeare, or any other charges relating therevnto."

Oct. 9. Ordered that there be "one halfe of a single rate added to the present country rate for this yeare ensuing at these prizes, viz: wheat at *5s.*, rye, barly and barly mault, *4s.*, pease 3/6., Indian 2/8."

. . . . . "For the preventing of differences arising between the Treasurer of the country and the constables of the touns in collecting and receiving the country rate, and of great damage thereby happening to the country, it is ordered by this Court, that where any pay is tendered, the price whereof is not determined by this Court, the place of apprisement shall be where the payment is tendered to the Treasurer or his order, by men indifferently chosen as the law directs."

1668, April 29. "Whereas this Court is vnder an obligation for the payment of sixteen hundred pounds in England for the transportation of the ship's loading of masts, to be presented to his Majesty, and the treasury of the country being empty, and the specie vsually raised by country rates not likely to effect it, This Court doeth therefore commend it to the seuerall inhabitants of (this) jurisdiction, whose hearts the Lord shall make willing, to manifest their loyalty to his Majesty, and loue to their Gouerment, that they bring in to the persons appointed by this Court, in the seuerall townes, what they will freely advance in money for the defraying the sajd charge."

May 15. About one tenth part of the country rates was expended "for the transportation thereof."

A report of Samuel Appleton, John Wayte, Edw. Johnson, Hopestill Foster, and Daniel Fisher, is made Sept. 5, of this year. They, with Capt. Bradbury,[1] were appointed April 29, 1668, to visit each county, and meet the commissioners from each town, in one particular place of the county, to examine their tax lists. They state, that they had performed the duty assigned them, by raising and depressing the taxes of the various towns, as they judged, according to the spirit and letter of the law.

Oct. 14. "Prizes of corne as last yeare."

1669, May 19. Order to rate all goods and provisions imported into Massachusetts, "excepting fish, sheepes woole, cotton woole, salt, and such other things as by former lawes are exempted," at 1*d.* for every 20/., but cattle shall pay by the head.

Mr. Edward Hilton represented that according to the articles of agreement for Piscataqua's coming under Massachusetts, his estate there was exempt from taxation. General Court decided, June 2, 1669, that he was thus free.

1670, Oct. 11. "It is ordered that for this present yeare, the Treasurer issue warrants to the seuerall tounes but for halfe a country rate, and that the prises of all sorts of corn which is pajd in the sajd rate shall be as followes, viz: wheate 5/., barly malt, rye and pease 4/., Indian at 3/."

This showed a prosperous condition of our public finances, though not in so great a degree as in 1672.

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[1] Capt. Bradbury was sick, so that he only met with them at Salisbury.

"The magistrates being sensible that the inhabitants of this jurisdiccon do, in many respects, labour vnder those difficultyes which make the taxes of the country (though small comparatively) to be a great burden, do judge meet, that a committee be named and appoynted by this Court to consider of some expedient for help therein, by addition to customes or other ways in such wise as may not discourage the trade and marchandize of y^e^ country, and for y^t^ end do name Mr. Symon Bradstreet and Mr. William Stoughton, to joyne with such of our brethren the Dep^ts^ as they shall appoynt."

This was consented to by the Deputies, May 15, 1672.

As informing us of a remarkable event in our Colonial pecuniary affairs, we have the ensuing act. It shows that though there was no surplus revenue, yet there was enough to excuse the people for one year from a direct tax.

1672, Oct. 8. "The Court vnderstanding that there is and will be a sufficient supply in the treasury to answer the occasions of the country, arising from incombes due for wines, licquors, peltry, etc., judge meet to order, that no country rate be collected for this present yeare."

This afforded a rest previous to the great burdens which were borne in a few years subsequent.

1673, Sept. 16. "This Court taking into consideration that the price which sheepe are valued at in the country rate, is farr aboue what they are worth, and that no man might be discouraged from keeping that vsefull creature, so beneficiall both for food and cloathing, It is hereby ordered and declared, that all sheep rateable in the country rate, of what kinde soeuer, shall be valued at £5 per score in all country and county rates, and this order to take place in the sixth moneth next."

Oct. 15. Ordered, that for country rates, wheat should be 5/., barley, barley malt and rye, 4/., pease and Indian, 3/. a bushel. "If any person shall pay their country rate in money, they shall be abated one fourth parte of their sajd rates." A single country rate for repairs on the Castle, and three quarters of a single rate for use of the Commonwealth are required.

1674, May 27. Southfield, or Suffield, a new settlement, are granted an exemption from country taxes for four years. This was a common privilege allowed to such townships.

Oct. 7. A single rate is ordered. Wheat is appraised 5/., barley and barley malt, rye and peas 4/., corn 3/. a bushel. No lean cattle or horses to be paid for taxes. An abatement of one quarter is allowed for cash.

That we may see in what proportion the rate list was depressed by the next principal source of income to the public treasury, the succeeding item is given.

1674, Oct. 24.	¾ of a year's custom, ...	£585
	Capt. Allin, Jr. "	200
		£785

The following spring an account shows that the customs for eight months was about £440. It is likely that there was, also, an income from the retail of wine and other liquors, proportional to what Capt. Allin, Jr., was credited for, the year before.

1675, July 9. Three rates are required; one quarter discount is allowed for cash. Towns are to pay for the carriage of their grain.

Oct. 13. Seven single country rates are ordered. Three of them to be paid at or before the last of November, and four at or before the last of March. "Prizes of all sorts of corne as followeth: wheat 6/., rye 4/6., barly and peas 4/., Indian 3/6., oats 2/. a bushel." They are to be delivered to the Treasurer free of charge, and a quarter discount is allowed for cash.

Nov. 3. "For prevention of the charge and trouble of transportation of the rates to be levyed to the Treasurer of the country, as also matter of conveniency therein appearing, It is ordered that bills for wages, horses, prouissions, etc., being regularly passed to the sajd Treasurer, the Treasurer vppon the desire of persons concerned shall repasse bills to the constables of such tounes where sums are due vpon the aforesajd accounts."

The Treasurer's account speaks of paying the public rates of 1676 and subsequently, "in specie," by which he meant grain.

THE ANNUAL TAX OF MASSACHUSETTS RECEIVED FOR THE FOLLOWING YEARS.

Though the number of the subsequent Rates, from 1645 to 1676, does not equal half the number of years, during this period, still there appears to have been a yearly tax in the whole of such time, except in 1673, when the Colonists were excused from the Collectors' call. The only years in which the writer has not found satisfactory evidence of this position, are 1661–6–9.

Years, .	1645.[a]	1650.[b]	1651.[c]	1652.[d]	1653.[e]	1654.[f]
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Rates, . .	616 15 0	928 18 0	1455 17 9	1020 2 3	1991 17 11	1174 00 2½

(a) Under Aug. 12.—(b) The orders establishing the prices of grain for this tax, was under Oct. 15.—(c) This tax ordered under May 7. It was a single rate and a half.—(d) Prices of grain for this rate were under Oct. 19. It was a single rate.—(e) Under date of May 18. It was two single rates. It was enacted, as before stated, Aug. 30 of this year, that the poll tax should be 1*s* 8*d*. and no more. This, of course, nullified the law of 1647. Such a poll rate of 1*s*. 8*d*. appears to have been continued till towards the close of 1690. The 1*d*. on a pound for estate seems to have been used without change.—(f) The value for grain for this tax, was given under Oct. 18. It was a single rate and one fourth.

THE FIRST TAX BILLS OF MASSACHUSETTS COLONY, SO FAR AS THE WRITER CAN DISCOVER, WHICH WERE MADE OUT BY COUNTIES.

1657, Oct. to 1658.	1658 to 1659.	1662, May, to 1663 "	1663–4.	1669–70.	1674, Oct. 24.	1675, Oct. 13.	1675–6.
£1000 17 11 ¼ added, 250 4 6	£1034 6 8¼ ¼ add. 258 11 8	£1045 10 9 ¼ added, 261 7 8	£1075 13 5 add ¼, 268 18 4	£1205 13 0 Single rate.	£1299 9 2 Single rate.	£1553 6 4 Single rate.	£1280 9 11 Single rate.
£1251 2 5 Single rate and one quarter.	£1292 18 4¼ Single rate and one quarter.	£1306 18 5 Single rate and one quarter.	£1344 11 9 A single rate and one fourth.			Seven such rates now ordered.—Three rates were required July 9th.	

COUNTIES.

The several succeeding rates, such as just specified, and assessed on Towns under their respective Counties, are single rates.

SUFFOLK.

Year, . .	1657, Oct.	1658 to 1659.	1662 to 1663.	1663–4.	1669–70.	1674, Oct. 24.	1675, Oct. 13.	1675–6.
Amount, .	£1000 17 11	£1034 6 8¼	£1045 10 9	£1075 13 5	£1205 13 0	£1299 9 2	£1553 6 4	£1280 9 11
Towns.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Boston,	202 4 5	216 15 2	168 16 10	160 8 6	202 17 8	206 0 0	300 0 0	217 19 9
Dorchester,	52 6 4	50 17 3	41 3 3	42 2 6	37 2 11	39 0 6	40 0 0	37 7 3
Dedham,	28 9 5	28 10 6	25 16 8	28 7 0	25 7 4	29 4 0	28 2 7	28 2 7
Braintree,	28 4 5	28 10 6	25 10 0	26 0 0	24 0 4	24 6 5	25 0 0	24 6 6
Medfield,	16 18 11	18 3 7	23 2 0	25 0 4	27 0 0	28 14 9	27 11 3	27 11 3
Mendham,[1]						7 1 6	6 6 2	6 6 2
Hull,	8 19 7	7 17 10	7 3 3	7 8 9	8 18 3	8 4 0	10 0 0	8 0 0
Hingham,	25 10 5	22 0 6	24 16 0	23 13 10	24 19 7	31 6 8	30 0 0	29 2 3
Weymouth,	23 6 4	19 11 0	23 8 3	23 0 0	22 10 0	24 13 4	25 9 4	25 9 4
Roxbury,	32 10 4	29 4 10½	31 14 4	31 17 9	26 10 10	28 3 0	30 0 0	27 18 6
Springfield,	12 15 7	12 2 3						
Norwottocke,[2]	9 9 9	12 2 3						
Milton,			10 4 0	10 11 1	12 10 5	16 8 10	15 0 0	13 7 9
	440 15 6	445 15 8½	381 14 7	378 9 9	411 17 4	443 3 0	537 9 4	445 11 4

[1] Mendon. [2] Northampton.

Towns.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Salem,	53	0	2	66	18	1	67	8	1	64	3	6	68	19	10	72	8	5	100	0	0	76	10	7
Beverly,													14	10	0	15	13	0	16	0	0	16	0	8
Ipswich,	72	0	0	73	4	10	70	6	8	73	18	4	79	0	0	65	17	4	70	0	0	68	18	4
Newbury,	34	10	0	36	1	8	41	2	5	34	1	10	35	19	0	45	15	8	60	0	0	44	12	9
Rowley,	23	2	6	25	18	5	19	13	4	32	12	0	31	5	1	34	13	6	36	0	0	33	10	10
Gloucester,	9	9	2	9	7	4	9	3	7	8	10	0	11	7	11	6	14	6	9	9	0	6	7	4
Wenham,	3	16	3	3	11	6	5	10	0	5	15	0	7	0	0	5	10	0	5		0	5	0	0
Topsfield,	7	7	0	8	11	9	8	14	11	9	14	11	9	10	0	12	5	7	12	0	0	11	10	3
Andover,	8	11	4	9	9	0	11	6	5	11	16	0	14	16	0	18	0	2½	20	0	0	17	9	0
Manchester,	2	1	0	2	5	0	2	1	4	2	1	4	2	14	10	2	12	7	2	0	0	1	10	10
Marblehead,	6	4	0	6	12	5	9	6	8	10	6	4	15	11	3	17	1	9	18	0	0	16	14	2
Lynn,	30	17	10	32	7	11	25	7	7	26	2	10	35	12	7	34	10	5	34	0	0	34	4	5
Hammersmith,[1]							6	17	6	6	17	6												
Bradford,													6	5	4	8	2	4½	8	13	0	8	13	2
	250	19	3	274	7	11	276	18	6	285	19	7[2]	332	11	10	339	5	4	391	2	0	341	2	4

[1] The village of Lynn, where iron works were established as early as 1645, and now in Saugus,—was called Hammersmith.

[2] Towards this rate, John Webb, of Merrimack, was assessed £1 10; John and Robert Blood, £1; which would make the County Rate £288 10 10.

MIDDLESEX.

Towns.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Charlestown,	62	9	5	62	15	7	57	0	0	58	9	4	61	5	1	56	18	3	180	0	0	56	13	3
Watertown,	38	14	0	43	3	2	41	4	11	42	3	6	43	1	3	43	14	2	45	0	0	44	1	2
Cambridge,	37	6	1	35	3	9	39	7	7	41	18	7	40	4	1	42	9	2	42	2	0	42	2	0
Concord,	24	6	10	24	5	9	20	9	5	21	15	4	24	3	8	35	3	2	33	19	10	33	19	10
Sudbury,	20	3	7	20	17	6	16	9	3	18	12	2	20	3	6	21	9	10	20	0	0	19	2	8
Reading,	12	11	11	12	19	3	14	3	11	16	4	0	16	18	2	18	6	9	16	9	11	16	19	11
Malden,	15	16	2	14	15	1	15	4	2	16	11	11	16	16	6	16	16	6	15	10	5	15	10	5
Lancaster,	5	0	0	5	15	6	8	15	7	9	13	6	13	8	2	14	15	6	11	16	0	11	16	0
Meadford,[1]	3	6	11	3	3	1	4	4	6	4	4	0	4	12	0	4	3	10	5	0	0	4	1	10
Chelmsford,[2]	9	15	7	9	19	2	14	2	5	13	5	6	18	1	8	16	2	6	14	18	0	14	18	0
Billerica,	5	11	3	5	1	10	10	18	1	12	6	1	13	0	10	15	13	4	14	7	0	14	7	9
Woburn,	21	3	1	21	2	6	22	9	3	23	3	10	26	16	9	30	2	0	25	18	1	25	18	1
Marlboro',							7	2	5	9	13	9	15	18	0	19	12	10	17	13	0	17	13	0
Groton,													10	0	0	11	17	2	11	10	0	11	10	11
Framingham,																	14	1	1	0	0		11	4
	256	4	10	259	2	2	271	11	6	288	1	6	324	9	8	347	19	1	455	4	3	329	6	2

[1] Medford.

[2] Written Chensford.

HAMPSHIRE.

Towns.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Springfield,[1]							16	14	0	17	17	6	18	19	2	26	13	2	26	5	5	26	5	5
Hadley,							21	14	0	21	11	9	25	0	8	18	2	5	18	10	9	18	10	9
Northampton,[1]							21	15	0	24	5	0	23	1	1	23	8	6	22	2	10	22	2	10
Westfield,																12	11	7	11	16	0	11	16	6
Hatfield,																10	17	2	8	12	0	8	12	8
Brookfield,																5	0	6						
							60	3	0	63	14	3	67	0	11	96	13	4	87	7	0	87	8	2

[1] See Springfield and Northampton, under Suffolk County.

NORFOLK.

Towns.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Salisbury,	21	11	11	21	15	11	20	3	2	20	12	4	16	16	4	18	13	0	22	0	0	20	1	9
Hampton,	21	0	11	21	18	1	20	0	0	21	1	5	23	10	0	20	12	0	28	0	0	25	12	1
Haverhill,	10	5	6	11	7	1	11	0	0	11	0	0	14	15	3	16	7	7	18	0	0	17	15	3
Exeter,							4	0	0	4	8	3	8	10	0	9	8	6	8	8	0	8	8	6
Amesbury,													6	1	8	7	7	0	5	15	9	5	15	3
	52	18	4	55	1	1	55	3	2	57	2	0	69	13	3	72	8	1	82	3	9	77	12	10

RECAPITULATION.

	1657 to 1658.			1658 to 1659.			1662 to 1663.			1663 to 1664.			1669–70.			1674.			1675.			1675-6.		
COUNTIES.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
SUFFOLK,	440	15	6	445	15	8½	381	14	7	378	9	9	411	17	4	443	3	0	537	9	4	445	11	4
ESSEX,	250	19	3	274	7	11	276	18	6	285	19	7	332	11	10	339	5	4	391	2	0	341	2	4
MIDDLESEX,	256	4	10	259	2	2	271	11	6	288	1	6	324	9	8	347	19	1	455	4	3	329	6	2
HAMPSHIRE,							60	3	0	63	14	3	67	0	11	96	13	4	87	7	0	87	8	2
NORFOLK,	52	18	4	55	1	1	55	3	2	57	2	0	69	13	3	72	8	1	82	3	9	77	12	10
	1000	17	11	1034	6	10½	1045	10	9	1073	7	1	1205	13	0	1299	8	10	1553	6	4	1281	0	10

It will be perceived that the Rates, apportioned to the various towns, and then added up, which agree with the Rates given in the gross, are those of 1657–8, 1662–3, 1669–70 and 1675. There is some discrepancy between the rest, which, so far as not arising from any errors of transcribing and adding these present tables, (which errors great care has been taken to avoid,) cannot be corrected, after the lapse of so long a period, as the present, from their being originally ordered.

One of the greatest taxes, laid on the colonists, proportionate to their polls and estates, was in 1675. The ten Rates of this year, previously mentioned, amounted to £14,051 12 1. As well known, so great an amount was levied to meet charges of the Indian war.

To encourage the payment of cash for rates, the treasurer was instructed, as before stated, to make a deduction of one fourth of the amount in grain. This was so in 1673–4–5–6.

Besides the rates assessed on the preceding towns, we have the following :

1655, May 23. Country Tax for Yorkshire—

Kittery, with part of Isle of Shoals, .	£45	15	0
York, ...	17	17	0
Wells, ...	13	10	0
Cape Porpoise, ...	4	8	0
Saco, ...	10	5	0
	£91	15	0

1675, July 9. Besides the seven rates ordered under October of this year, three more were required at one quarter discount on grain, etc. The amount of these ten rates was £14,051 12 1.

1676, Feb. 21. Nine rates are to be raised in Dover and Portsmouth.

Valuation of Live Stock for Rates.

	1646, Nov. 4		1647, Oct. 27		1653, May 18		1657, May 6.		1659.		1662, May 7		1673, Oct.	
	£	s.	£	s	£	s.	£	s.	£	s.	£	s.	£	s.
Oxen, of 4 years and upwards,	6	0	6	0			5	0						
Horses & Mares, 4 yrs. and above	7	0	7	0	16	0								
" " 3 years, ...	5	0	5	0	10	0	10	0						
" " between 2 and 3 yrs.,	3	0	3	0	7	0	7	0						
" " yearlings, . . .	2	0	2	0	3	10	5	0						
Cows and Bulls, of 4 years, .	5	0	5	0			3	0						
Heifers and Steers, bet. 3 & 4 yr.	4	0	4	0			2	10						
" " bet. 2 " 3 "	2	10	2	10			2	0						
" " bet. 1 " 2 "	1	10	1	10			1	0						
Sheep, above 1 year, . . .	1	10	1	10			1	5	0	15	0	10	0	5
" Wethers, above 1 year,							0	10						
Goats, above 1 year, . . .	0	8	0	8			0	8						
Swine, above 1 year, . . .	1	0	1	0			1	0						
Asses, above 1 year, . . .	2	0	2	0			2	0						

Price of Grain for Rates.

1647, Oct. 27.	Wheat 4/6, barley 4/, rye and peas 3/6, and Indian corn 2/6 per bushel.			
1648, Oct. 18.	Wheat and barley 5/, rye and peas 4/, Indian corn 3/.			
1649, Oct. 17.	" 5/.	"	5/6, rye and peas 4/,	" " 3/.
1650, Oct. 15.	Wheat and barley 5/, rye and peas 4/,		"	" 3/.
1651, Oct. 14.	" " "		5/, rye 4/, peas 3/8,	" " 3/.
1652, Oct. 19.	" " "		5/, rye and peas 4/,	" " 3/.
1654, Oct. 18.	" " "		5/, rye and peas 4/,	" " 3/.[1]
1655, Nov. 13.	" " "		4/6, rye 3/6, peas 4/,	" " 2/6.
1656, Oct. 14.	" " "		4/6, rye 3/, peas 4/,	" " 2/4.

[1] 2/8 if paid March 10, and 3/, if paid afterwards.

1657, Oct. 14. Wheat, barley and barley malt[1] 4/, rye and peas 3/, Indian corn 2/6.
1658, Oct. 9. Wheat 5/, rye, peas, barley and barley malt 4/, Indian corn 2/8.
1660, Oct. 16. Wheat 5/, barley and barley malt 4/6, rye and peas 4/, Indian corn 3/.
1662, Oct. 8. Wheat, barley and barley malt 5/6, peas and rye 4/6, Ind. corn 3/.
1663, " 20. " 5/6, " " " 5/, " " 4/, " " 3/.
1664, " 19. " 5/, " " " 4/6, " " 4/, " " 3/.
1665, Aug. 1. " 5/, " " " 4/6, " " 4/, " " 3/.
1667, Oct. 9. " 5/, " " " 4/, " 3/6, " 4/, " " 2/8.
1668, " 14. " 5/, " " " 4/, " 3/6, " 4/, " " 2/8.
1670, " 11. " 5/, " " " 4/, " " 4/, " " 3/.
1671, Sep. 12. " 5/6, " " " 5/6, " " 5/, " " 2/8.
1673, Oct. " 5/, " " " 4/, " 3/, " 4/, " " 3/.
1674, " 7. " 5/, " " " 4/, " " 4/, " " 3/.
1675, " 13. " 6/, " " " 4/, " 4/, " 4/6, " " 3/6. and oats 2/.

Relative to Taxation from 1676 *to* 1692.

1676, May 3. Ordered ten rates, for charges of the war, "to be pajd in specie."[2] One quarter discount is made for cash. Frontier towns, "weakened in men's persons and estates by the enemy, to be allowed a meet abatement."

Oct. 11. Six country rates are required "to carry an end the present designe against the Indians." Wheat, 5/., barley, barley malt, rye and peas, 4/., Indian corn, 3/., oats, 2/., to be brought to the Treasurer without charge. One quarter discount is allowed for money.

In a communication of this year, by Edward Randolph to the Royal Council, he spoke of the poll tax as 1/8., and of the estate tax as 1*d.* on a pound, and then added, that the revenue of Massachusetts was about £20,000. If he meant the amount of rates, then ten times larger than common, because of the Indian war, and also duties on articles of commerce, etc., he was literally correct. But such income was no sign of prosperity among the people. It was like a swollen dropsy, which enlarges the appearance of its victim, but preys upon his vitals. Had Randolph stated that the annual revenue of the Colony, in time of peace, was about one tenth of the sum which he specified, it would have been a fair representation.

Of the towns, abated in their taxes because of losses by the enemy, were Medfield, Weymouth, Hingham, Sudbury, Con-

[1] Barley malt begins to be named for rates. This indicates that beer was increasingly made among the Colonists.

[2] This term, as previously signified, meant different colonial productions.

cord, Chelmsford, Andover, Springfield, Northampton, and Hadley.

1677, May 23. As one of the evidences that money was scarce and taxes burdensome, the law respecting book debts is suspended three years longer. Boston inhabitants had petitioned for its repeal. To relieve the pressure of rates, the custom on wines, brandy and rum imported, is to be double what it had been.

As the prices of horses had lessened, the rates on them are to be diminished: instead of £5 for a horse of three years old and upwards, £3 are to be assessed, and also for mares of a like age, in a single rate; between two and three years old, 40/.; between one and two years old, 20/.

An order, for six single country rates, is to be paid within two months, "in specie as formerly, and to abate one third part" for money.

The Treasurer is instructed to issue his warrants to collect thirty-two single country rates, including the last six, from Dover and Portsmouth and the county of York, for which they were in arrears.

Oct. 10. Two country rates are to be paid in money, and one in "country pay." One third part is discounted for cash.

24. Two rates are required in money, and one in country pay. One third part discount on grain and live stock is allowed for money.

1678, Oct. 2. Ordered three rates; one in money, two in corn, (or various sorts of grain.) Wheat 5/., peas, barley and barley malt 4/., Indian corn 3/., oats 2/6.

1679, May 28. Four rates are to be assessed, payable in corn. One half discount is offered for money.

June 12. The Treasurer is instructed to have the corn, paid for taxes, deposited in some warehouse at Charlestown or Cambridge, as would be most economical.

Four single rates are ordered in country pay. One half to be discounted for money.

Oct. 30. A single rate in country pay is required, and half of a single rate in money.

The Treasurer, under date of Nov. 1679, has the following:

"By cessement for 38 single country rates upon the County of York to equall them with other townes, viz.

26	in specie,	bating ¼	paying	silver.
7	do.	" ⅓	"	
2	do.	" ½	"	
35	rates as fore vid.	£1,567 2 6	— 1,127 16 9.	
3	do. in silver,		134 6 6."	

In the same officer's account is an item, of 1679, which gives £399 18, for the sale of Indian prisoners, as one means of lessening the call for taxes.

The following gives a specimen of difficulty in collecting rates, at one of the most perilous periods of the Colony.

1680, Oct. 13. The petition of Abraham Cole and Eliezer Giles to the General Court. They were, as constables of Salem, employed to gather the country taxes, in 1676, of nearly £1,200. "This being in the higth of the troubles of the late war, had more than ordinary trouble to gather in so much of it as we did obtain. We fell short £190. We gathered in severall hundred bushels of corn, which were then to be paid, at high rates, and having it ready, would have brought it in to the Treasurer of the Country as our duty was, but he told us, and several times by several persons sent us word, we should lay it up and keep it, for he could not tell what to do with it, having no room to put it in, and so were fain to keep it until it was so eaten with worms and spoiled, so that a great part thereof was not man's meat, and the other part we were necessitated to dispose of at less than half the value we received it at." They ask relief. The people who did not pay, were too poor, and are still so, to meet what is due. For them (the constables) to discharge it, would ruin them. The General Court allowed, in 1682, £40 to them of the £63 damage, which they sustained.

Four single Rates are ordered, two in money and two in "Country pay." "All sortes of Corne," are wheat 5/, barley and barley malt 4/, peas 4/, rye 4/, Indian 3/, oats 2/.

27. As the Country owed about £6,000, the magistrates proposed to levy eight single rates, in produce, abating half for cash. But the deputies non-concur.

Nov. 5. Three rates are to be collected, two in money and

one in corn. Wheat 5/, barley and barley malt 3/6, rye 3/, peas 4/, corn 3/6, oats 20*d.*

1681, Feb. 22. Ordered one quarter of a single money rate for charge of Agents in England.

Oct. 12. Ordered two and a half single country rates; one in money, and one and a half in "country pay." "All sortes of corne," wheat 6/., rye 4/6., peas, barley and barley malt 4/., Indian 3/6., oats 2/.

1682, Feb. 21. The General Court order that a single rate in money be raised before Nov. 10th, for the charges of Agents to England.

To show how much the customs eased the burden of taxes this year, it may be well to state, that they were about £608.

As a sample of one, among various petitions to General Court, about taxes, it is here presented.

May 24. Joseph Hills, being above 80 years of age, and blind for more than four years, makes the succeeding statement. He was on a committee for drawing up the Body of Laws, and did much for this purpose. "I went over all y^e^ statutes in Pulton, collated such as I deemed necessary," collocated the laws under their proper heads, prepared them for the press, and made the table of contents, in 1648. For these and other services he requested that, to use his words, "I may be freed from all publick assessments to y^e^ country, county (and secular thinges for y^e^ towne if it may be) for my infirm person and little estate now left, during the remaining part of my pilgrimage in this vale of tears." His petition was allowed as to country and county rates.

Oct. 17. Ordered that two rates in country pay and one rate in money be levied.

Oct. 19. Wheat 5/6., rye 4/., corn 3/., peas 4/6., barley and barley malt 3/6., oats 2/.

"It appearing to be a grievance among us that sundry gentlemen marchants and others haueing great tracts of land bounded out to them in propriety, pay not to public charges, although they haue a considerable profit to themselues, by the continuall rise of the estimate of said lands, for the easing whereof, It is ordered by this Court, that all said lands circumstanced as is above premised, shall in the levy now to be made, pay unto the Treasurer of the Country 2*s.* in money for euerie 100 acres, and in like proportion for less quantities."

1683, May 16. "This Court considering that Cattle are rated to the Country at a greater value then they will yeild from man to man, doeth therefore order that henceforth all neat cattle shall be rated to the Country, viz: oxen at four yeares old and aboue at three pounds apeece, all cowes and steeres at three yeares old and aboue at forty shillings apeece, and all of two years old at thirty shillings apeece, and a yeare old at fiueteen shillings apeece, and swyne at a yeare old at tenn shillings apeece."

Oct. 10. Ordered two rates. One in "Country pay." Wheat 5/, Indian corn 3/, rye 3/6, barley and barley malt 4/, oats 2/. One third discount is made for cash. Another is payable in money.

Nov. 7. A half rate in money is required as additional to the two for this year.

This year the treasurer paid Mr. Wharton for the use of his store-house, for grain, and seven rooms at Charlestown for corn. His loss on such articles for a year, was £48 12.

1684, May 16. Samuel Ball, collector of Springfield, petitioned the General Court to free him from liability on account of deficient taxes. He stated that "divers of our inhabitants did pay their Country money rates in corne with some abatement. I received of divers persons a parcel of Pease, at y^{e} money rates paid in Pease, which I sent to y^{e} Bay to pay y^{r} money rates, and it pleased God's Providence soe to order it that those Pease were burned up in y^{e} great burning at Boston." This petition was granted.

June 18. As an event, exceedingly dreaded by our fathers, the High Court of Chancery in England nullified the charter of Massachusetts. One charge made against our government, and which promoted such a result was, that they had made laws contrary to the spirit of their charter, for levying 1/8. on each poll, and 1*d.* on every pound of estate. How an accusation of this kind could be fairly sustained was hard to be comprehended by every friend to New England.

Oct. 15. Two rates are to be levied, one in money and the other in "Country pay."

Oct. 30. "In consideration that the Country is at great charge for transportation of pay to Boston and Charlestown from the remote parts of the Colony, as, also, great loss of

measure, it is ordered by this Court and the authority thereof, that those to whom the country is indebted for salaries or otherwise, shall have order from the Treasurer to receive their pay in the Towns where they live out of the Country Rates as far as it will reach, or by the next Towns adjacent, to prevent so much loss and cost for carriage."

The magistrates added an amendment, that such payment should be sent to the persons, who had claims against the Colony.

1685, Oct. 14. One Rate in "Country pay" is required. Half of it in money. Wheat 5/6, rye 4/, barley and barley malt 4/6. Indian corn 3/, peas 4/, oats 2/.

1686, May 20. A declaration, addressed to Joseph Dudley, commissioned by James II. to govern Massachusetts and other Colonies, by our General Court, and signed by Secretary Rawson, gives the succeeding extract. "That the subjects are abridged of their libertyes as Englishmen, both in the matter of Legislation and in the laying of Taxes, and indeed the whole unquestioned priviledge of the subject, transferred upon yourselves," i. e. the Governor and Council. These ordered, that Mr. Rawson be examined about said paper.

June 2. An order is passed to continue excise and impost, and to have it collected by the treasurer.

June 3. The royal commission to Andros, gives him authority, by advice and consent of council, to "impose and assess and raise and levy such rates and taxes, as you shal find necessary for the support of the Government."

Dec. 8. "Whereas in severall publick and other payments to be made in Countrey pay, there hath been heretofore a dependence upon the annuall settlement of the prizes of graine by the late Generall Court, to the end, therefore, that there may be no failure or disadvantage in any such case, the President and Councill do order the following Rates for Corne, to pass in the Country for this year in payments between man and man, not obstructing particular contracts, viz: Wheat 5/, Rye and Peas 4/, Indian Corn 2/9, Oats 2/."

1687, March 3. An act of Governor Andros and Council appoints 1/8. for every poll, except members of the Council, and 1*d.* on a pound estate. It requires the town commissioner to lay taxes with the selectmen, and has other general features of taxation, as they existed before.

Respecting the manner in which this document was passed, William Stoughton, Thomas Hinckley, Waitstill Winthrop, Bartholomew Gedney and Samuel Shrimpton, members of Andros's Council, gave an account, after his overthrow, as follows:

"Whereas, the Act for the continuing and establishing of several rates, duties and imposts, was one of the first of so great moment, that came out in a form under the seal of the territory, and was publicly proclaimed, we that were present have great cause to remember what trouble and dissatisfaction there was among the members of the Council concerning the same. As the Act was framed and urged upon us, *a very considerable number, (and we believe we were the major part) dissented* from, and argued much against it. And though the Governor expressed not a little heat and positiveness, alledging his instructions, and held the Council together unreasonably a very long time about it. Yet when we did at last break up we could not imagine that he could take the Bill to be agreed to; *nevertheless it was the next day (to our wonderment) brought in fairly engrossed in parchment, and quickly signed by the Governor without any counting of voices*, either then or the day before, which was the more needful because some did continue still to make their objection, others that had spoken against the Bill the day before, declaring their adherence to what they had then said; and many more under so great discouragement and discountenance as was manifested sitting silent, which we are sure, in the regular passing of laws, can never be reckoned for a consent."

Among the causes which prepared the people of Massachusetts for the hearty accomplishment of the Revolution, that terminated the usurpation in New England, 1689, was that of Taxation. Being subject to the government of a President and Council, independent of their choice, they considered the orders of such authorities for levying rates upon them as contrary to the rights of Englishmen. Hence the leading men of various towns objected to the assessment of them. But overpowered by the heavy hand of Governor Andros, they were forced to yield till a fairer opportunity for resistance should be offered. With reference to this subject, we have the ensuing occurrences.

Relative to the act of March 3d, the voters of Ipswich met Aug. 23, and passed the following resolve: "This act doth

infringe their liberty as English subjects of his Majesty, by interfering with the Statute laws of the land, by which it was enacted, that no taxes should be levied upon the subjects without the consent of an Assembly, chosen by the Freeholders for assessing the same, they do, therefore, vote, that they are not willing to choose a Commissioner for such an end without said privileges, and, moreover, consent not that the Selectmen do proceed to lay any such rate until it be appointed by a General Assembly, concurring with the Governor and Council." This was openly endeavoring to withhold the public purse from the Government, without which they would be unable to wield the sword of authority. It was consonant with the spirit of opposition exhibited in England against the oppressive rule of the Stuarts. It met with prompt and energetic retaliation from Andros.

Sept. 15. A warrant is ordered to apprehend Thomas French, John Andrews, and John Appleton, of Ipswich.

Sept. 16. Nathaniel Brown, selectman, and Joshua Bailey, constable of Salisbury, give recognizance, each for £100, to answer charges before Peter Bulkley, Esq.

A recognizance of John Bailey, James Bailey, Joseph Jewett, Joseph Chaplin, selectmen of Rowley, each for £100, is given to answer before the Governor.

John and Benjamin Stevens, selectmen of Salisbury, in £100 each, are similarly obligated.

Gov. Andros, under his own hand, issues a warrant for the apprehension of Rev. John Wise, and William Howlett, of Ipswich.

The names of persons at a town meeting in Topsfield, Aug. 30, are given. With reference to this meeting, William Howlett, of Ipswich, was "supposed to be the person that brought seditious papers" into it and read them for the consideration of the persons convened.

Acknowledgments are presented to Gov. Andros by John How and Ephraim Dorman, of Topsfield.

Sept. 19. A warrant is issued to apprehend Dudley Bradstreet of Andover, Samuel Appleton and William Howlett of Ipswich, and Nathaniel Saltonstall of Haverhill.

Sept. 21. A petition is presented by John Pierson, sen.,

John Dresser, sen., John and James Bailey, Joseph Jewett, and Joseph Chaplin, selectmen of Rowley, in which they excuse themselves to the Governor, for impeding the warrant for laying rates, and express their readiness to proceed with this business. So it was with John Appleton, John Andrews, Robert Kinsman, Nathaniel Treadwell, Thomas Hart, and John Whipple, selectmen of Ipswich, and also with Rev. John Wise and Thomas French, of the same town.

William Hutchins of Bradford, Commissioner for taxes there, apologized to the Governor for not sending a list of them, as required by law, because it was not properly made. He was imprisoned.

Jacob Morrell, Joshua Bailey, William Hutchins, John Pierson, John Dresser, John Wise, Robert Kinsman, John Appleton, John Andrews, John French, William Rayment, and William Goodhue, all of Essex County, "being committed for refusing to pay their rates, pursuant to the aforesaid warrant, and making and publishing factious and seditious votes and writings against the same, were this day severally examined in Council. Ordered that they stand committed till they have their tryall att Boston by speciall commission, which his Excellency will please to issue for the next week."

"Benjamin Stevens, John Stevens, James Baily, Joseph Jewett, Nathaniel Treadwell, John Whipple, and John Weed, being committed for like misdemeanors, and examined, ordered that they be bound over in £200, each with surtyes to appeare att the next Superior Court to be holden in the County of Essex, to abide their trialls, and in the meane time to be of good behaviour."

"Nathaniel Browne, John Bayly, Joseph Chaplin, Thomas Hart, Symon Wood, John Harris, Thomas Patch, Andrew Elliott and John Sibley, being likewise apprehended for the same misdemeanour, but on their examinacon, appearing more ingenuous and lesse culpable then others, upon their humble submission and acknowledgement, were discharged paying their fees."

Sept. 23. "The severall townes in the County of Essex, except Salem, Newberry and Marblehead, having neglected and refused to do their dutyes in choosing a commissioner, and makeing the lists and assessments of their respective inhabitants, as by law they ought;

"Ordered, that Charles Bedford,[1] Esq., High Sherriffe of the said County, with Wm. Browne, John Hawthorne, and Phillip

[1] Probably Redford.

Nelson, Esqrs., Justices of the Peace within the said County, or any two of them, doe summon the inhabitants in their respective townes to meete together and to bring a particular account of their estates, as by law directed, and that the selectmen attend accordingly, and that they have a list made of all the male persons above sixteen yeares of age, and a true estimacon of all their reall and personall estates, according to law; and returne the same severally unto the said Treasurer with all speed. And that they also make enquiry in the severall townes of Gloucester, Haverhill and Boxford, and examine and binde over such persons as have beene factious and seditious there, and contemptuously refused to obey and execute the warrants of the Treasurer. And that the charge of this service be defrayed by the said severall townes proporconably."

Sept. 28. "Ordered, that the current prices of corne in payment of the publique rates be as followeth; viz. Wheat 4/., rye 2/8., Indian corne 1/8., peas 3/6., oats 1/4., malt and barly 3/."

Sept. 30. Dudley Bradstreet, Commissioner of Rates for Andover, having refused, according to the direction of his townsmen, to make returns, was committed.

Oct. 5. Mr. Bradstreet, having apologized for acting in compliance with the instructions of Andover about their rates, is released on £1,000 bond for his appearing at next Superior Court at Salem, and in the mean time "to be of his good behaviour."

"Major Samuel Appleton of Ipswich being likewise committed into the custody of the Messenger on suspicion of being concerned in the late disorders and tumults in the County of Essex, and now brought before this Board, prayed to be discharged, refusing to answer what (was) demanded of him." Ordered that he stand committed to the Messenger untill further examination.

Oct. 11. John and Christopher Osgood of Andover, Samuel Howlett and John Hovey of Topsfield, are committed.

Oct. 19. "John Osgood, Samuel Howlett and John Hovey, of the County of Essex, being apprehended and brought before the Board to answer for the contemptuously refuseing to make their rates pursuant to the Treasurer's warrant, and makeing and publishing factious and seditious votes and writings against the same, and thereupon being severally examined, Ordered, that they give security in £500 to appear at the next Superior Court at Salem, and in the mean time to be of good behaviour."

Christopher Osgood was arraigned upon a similar charge,

"but appearing more ingenuous and lesse faulty then the others, upon his humble submission and acknowledgement was ordered to be discharged, paying his fees." "Major Samuell Appleton of Ipswich, committed to the custody of a Messenger for being a factious and seditious person, and disaffected to the Government, and now brought before the Councill for further examination. Ordered, that he continue committed untill he giue sufficient surety by recognizance in the summe of £1,000 to appeare att the next Superiour Court to be holden att Salem, to answer what shall be objected against him, and in the meane time to be of good behaviour."

Nov. 28. Gov. Andros's letter of this date, to the Lords of Trade, has the following passage: "Severall disaffected persons in the County of Essex, who refused to pay their rates, haveing been proceded against, convicted and censured for their misdemeanour, the said rates have been more advantageously assessed and to be collected accordingly, and all now more orderly."

Nov. 30. "Upon information given by the Messenger, that Major Samuell Appleton hath not attended the last order of this Board, Ordered that he be committed to the custody of the Sheriffe, there to remaine untill he give security in £1,000 for his good behaviour and to appeare att next Salem Court and pay his fees, etc."

This veteran defender of his country against the allies of Philip and the oppression of usurpers, was kept in prison till March 7, 1688. Then he was released on a bond of £1,000 to appear and answer whenever summoned by authority. His townsmen had previously suffered by disabilities, fines and imprisonments. This, also, was the hard measure towards leading men in other towns of Essex County, who generally manifested their strong disapprobation of being treated as slaves, by having their property taken to support rulers, in whose election they had no choice. The case of Shadrach Wilbore, Clerk of Taunton, was alike calculated to receive the sympathies of freemen. He was confined in prison three months, fined 20 marks and put under heavy bonds, for protesting against so unconstitutional a practice.

For six months, from July 1, 1688, to Jan. 1, 1689, the amount of grain paid into the treasury for taxes, was £1,152 7*s.* 4*d.* From Jan. 1, to April 17, 1689, the loss of the treasury, in the sale of 9,977¾ bushels of grain, received for rates, was £99 1*s.* 3*d.*

A printed declaration by inhabitants of Boston, April 18,

1689, as to the abuses of the recent government, has the succeeding remark:

"Persons who did but peaceably object against the raising of taxes without an Assembly, have been for it fined, some twenty, some thirty, and others fifty pounds."

1689, May 20. In an address to King William and his Queen, the Council for Safety in our Commonwealth, with their mind on the illegal taxation by Andros, and other abuses, make the following remark:

"Then followed the exercise of arbitrary power, which had almost ruined a late flourishing countrey, and was become very grievous and intolerable, besides the growing miseries and daily fears of a total subversion by the enemies at home and invasion by foreign force. The people, thereby excited, resolved to seize upon and secure some of the principal persons concerned in the management of the arbitrary government set over them by commission. Accordingly upon the eighteenth day of April (they) arose as one man, seized upon Sir Edmund Andros and others of his evil instruments, and have secured them for what justice, orders from your Majesty shall direct."

June 22. Our Colonial Convention[1] declare, that all the laws relative to taxation and other requisitions of Government, made under the Colonial Charter, save such as may be repugnant to the laws of England, and were in force May 12, 1686, are the laws of Massachusetts, and shall continue so till further order.

Aug. 15. An order is issued for a loan to be obtained "for carrying on the War against the Indians, and the public faith is hereby given unto such as shall disburse on that account, to be repaid the same out of the first public rates, that shall be made and collected."

Sept. 9. Ordered that the Treasurer "send forth his warrants to the constables and selectmen of every Town within the Colony, requiring the Constables to call together the inhabitants of the Town to choose a Commissioner to joyne with the Selectmen to make a list of all male persons, in the same Town, from 16 years old and upwards, and a true estimation of all personal and real estates. The Commissioners for the several Towns in every shire to assemble at the shire Town to examine and perfect their said lists upon the second Wed-

[1] The Convention agreed, Jan. 24, 1690, to "be henceforth termed a General Court."

nesday in October next, and speedily to transmit the same unto the Treasurer under their hands, or a major part of them."

Nov. 9. A bill is passed by the Representatives and Council for six rates. One of them is to be paid in cash. The rest are payable in wheat at 5/6, barley and barley malt 3/6, rye 3/, Indian corn 3/, peas 4/. One third discount is granted for money. This was "for the paying of soldiers, and other public charges, that have arisen since the Revolution by reason of the War, and securing the Castle and Prison."

Dec. 4. Ordered that one rate and a half in money be assessed for our agents in England.

Dec. 16. "Ordered that the soldiers that were impressed by order of Sir Edmund Andros, and sent forth against the Indian enemy, do reserve their head money of the six Rates in their own hands until further order."

A Declaration of the Massachusetts Convention is made, that the King's letter of Aug. 12, 1689, allowed them to administer the Colonial laws, as they had stated the foregoing June 22d, until he should make further provision for such an object.

1690, Feb. 20. Ordered that the following law, passed Oct. 13, 1680, be revived.

"For the prevention of future mistakes in the law, title publick charges wherein Troopers' abatement, as to their persons and horses, being exempted, it is ordered, that henceforth all Troopers (excepting only those, who by the first law, anno 1648, were allowed *5s.* a man and the abatement of their head and horse, which is only to be understood as to one single country rate) shall pay for their heads and horses to all publick assessments, as others do, provided that such as listed themselves upon the accompt of that priviledge hereby abated as to their heads and horses only, shall have free liberty to dispose of their horses and list in the foot company again."

March 14. Ten single country rates are ordered. One third discount is allowed for cash. Grain was appraised as follows: wheat at 5/, rye 4/, oats 1/6, Indian corn 3/6, peas 4/, barley and barley malt 4/, a bushel. This was for "the war with the Indians, expedition against the French, and dispatches to their Majesties" for assistance.

Nov. 7. Ordered, that the Treasurer issue warrants for raising twenty single country rates, "according to the prises

of provision sett." One third discount for money is granted. Each poll is to be reduced to 12*d.* in every rate. Thus the law for 1/8. a poll, as reappointed in 1653, was altered, though it seems for the most part to have been subsequently and substantially complied with.

Dec. 12. "Ordered that all country pay with one third abated, shall pass as current money to pay all country debts at the same prises set by this Court, except what hath been borrowed in money, shall be paid in money."

Dec. 24. The General Court requires that the Treasurer and his subordinates receive the paper money ordered the 10th inst. and about being issued by them, for the use of the Colony, in "all public payments."

1691, Feb. 10. "For the discharging of the public debts, contracted within this Government for the maintenance and defence of their Majesties' interests, against the hostile invasions of their French and Indian enemies, It is ordered, that the sum of eight thousand pounds be annually assessed upon the estates and persons within y^e^ gouernment by the space of four years next ensuing, to be collected and paid into y^e^ Treasury of this Colony, either in y^e^ Bills of credit to be granted forth by order of this Court, or in graine or prouision at the money price, as it shalbe annually set by the General Court and to be paid in by the first of May yearly."

April 14. A new item for discharging rates, was the public bills of credit.

May 26. Ordered that the prices of grain and provision for the payment of rates, "be the same in the County of Westhampshire as in the other counties."

May 29. One third is to be discounted for money in the payment of taxes.

June 2. As New Hampshire, upon their petition, had come under the protection of Massachusetts, the General Court of the latter require taxes to be assessed in the former.

June 25. An extract of a letter from the General Court to certain committees, is here presented:

"Gentlemen, the distresses befalling us by God's letting loose the heathen afresh to commit horrid outrages and barbarities, awfully threatening the desolation of the out Towns and Plantations, besides the annoyance given by sea, and fears

of what attacks we may probably meet with in that respect, and the hazard of exposing their Majesties' interests, without some meet preparations be made for our defence and safety against the incursions of the Anti Christian and heathen enemies. And the late great charges and disappointments, that have happened, having exhausted the publick Treasury, so that it is impracticable for us to manage and carry on the publick affayres, in what is necessary, unless some present supply be made, and God stir up a publick spirit in those that are able; wherein the gentlemen of Boston and Salem have approved themselves very worthy to provide for our defence by sea; we have therefore thought fit to request yourselves and some other gentlemen in several countys forthwith to make a visit to the Towns in the respective Countys to discourse the Selectmen and some of the principal gentlemen," and thus raise £1,000 in money towards rates already ordered.

This sum was for ammunition, provisions, and clothes of soldiers, who were going against the enemy.

Dec. 8. The Legislature ordered that the poll tax for soldiers, who were in Canada expedition, should be abated.

Dec. 11. The Selectmen of Charlestown having neglected to assess their proportion of the £24,000, the General Court appoint other persons to perform this duty. The reason for such omission was probably owing to the objection which leading men there had expressed against the constitutionality of the Colonial government, as then existing.

Dec. 25. To relieve the burden of taxation, the subsequent duties were continued on imports and exports. For imported wine, 5/. a pipe; rum, 5/. a hhd.; sugar, 12*d.* a hhd.; molasses, 6*d.* a hhd.; tobacco, 6*d.* a hhd.; logwood, 12*d.* a tun; train oil, 3*d.* a bbl.; pork, 3*d.* a bbl.; beef, 1½*d.* a bbl. For every hundred bushels of peas and wheat, 2/.; of Indian corn, rye and barley, 1/.; salt, 2*d.* a hhd., and so proportionably for greater or less quantities. For other commodities, goods, wares, silver bullion and money, 10/. for each £100 value. For every ship or deck vessel, 6*d.* a tun. On articles exported, every hundred quintals of fish, 6/8.; each hogshead of fish, 3*d.*; each barrel of mackerel, 1*d.*; each thousand feet of deal boards, plank or joist, 3*d.*; of pipe, hogshead or barrel staves, 3*d.*; of hoops, 4*d.*; of shingles, 1*d.*; every barrel of strong beer and cider, 1*d.*; each £100 value in peltry, 10/.; every ship or deck vessel, bound out, 6*d.* a tun.

1692, May 6. "No houses or lands shall be accepted in payment of any public assessments. If the specie required by warrant be not tendered, nor other suitable goods to be found, then the constable or collector do take the person, and commit him to prison."

RATE LISTS.

Many lists, relative to the taxation of individual towns, must have existed during the period on which we now are. But the few of them that succeed, are all that the writer has found in MS., which he thinks worth publishing.

Suffolk County Tax.

1685, Sept. 2.							
Boston,	£150	0	0	Braintree,	19	10	6
Dorchester,	31	7	4	Medfield,	14	7	10
Roxbury,	26	0	5	Milton,	13	1	4
Dedham,	22	7	3	Hull,[1] Mendon, Wrentham,			
Hingham,	24	11	9				
Weymouth,	16	10	0	These three were taxed,	6	11	1

A Country Rate, assessed Jan. 20, 1687. Its remains, showing a considerable deficiency of towns, then under Gov. Andros, are as follow:

Suffolk.	Paid.			Due.		
Boston,	£62	14	3	14	17	8
Muddy River,	3	17	0			
Medfield,	10	15	5			
Weymouth,	10	11	10			
Hingham,	2	19	0	8	0	0
Dorchester,	20	14	11			
Milton,	7	13	6			
Hull,	3	9	6	2	1	6
Dedham,	12	6	11			
Wrentham,	3	16	0			
Hingham, "in Milk Pailes,"	4	12	0			
Braintree,	10	16	0	1	4	0
Roxbury,	13	17	7			
Mendon,	2	2	6	1	17	0
	£170	6	5	28	0	2

Barnstable.			
Eastham,	£6	17	0
Barnstable,	10	4	0
Yarmouth,	8	17	1
Sandwich,	7	0	0
	£32	18	1

Essex.	Paid.			Due.		
Gloucester,	£4	14	0			
Beverly,	9	13	8			
Andover,	6	18	0			
Lynn,	13	10	4			
Newbury,				28	3	10
Salisbury,	5	16	1			
Amesbury,				2	18	0
Haverhill,	8	11	0			
Marblehead,	8	6	6			
Bradford,	2	13	4			
Wenham,	3	0	0			
Salem,	25	11	0	14	8	6
Ipswich,	28	8	0	9	14	6
Rowley,				11	13	3
Boxford,	3	5	4			
Topsfield,	5	16	10			
Manchester,		17	0			
	£127	1	1	66	18	1

Hampshire.			
Hadley,	£9	15	8
Hatfield,	4	5	2
	£14	0	10

[1] The rate commissioners from Hull, Mendon, and Wrentham, were absent at the meeting of such commissioners from the other towns in Suffolk County.

County of King's Province and Rhode Island.

	Paid.	Due.		Paid.	Due.
Feversham,	£2 9 0		Portsmouth,		14 14 0
Rochester,		6 10 0	Deptford,		1 5 0
Newport,		13 13 8	James Town,		2 3 4
Providence,		10 6 0			
Warwick,		4 18 0		£2 9 0	53 10 0

The excise for Suffolk, Essex and Middlesex, "farmed to Nicholas Paige and Giles Dyer," from Jan. 20, 1686–7, to June 12, 1687, was £150.

Of a valuation of Boston in 1687, there were ten lists, as follow.

No. 1	gave	161 polls.	No. 6	gave about	181 polls.
" 2	"	218 "	" 7	"	176 "
" 3	"	142 "	" 8	"	132 "
" 4	"	185 "	" 9	"	57 "
" 5	"	136 "	" 10	"	54 "
		842			600

The ninth list was of Muddy River, and the tenth of Rumney Marsh and Islands.

1688, Aug. 27. Ten lists of Boston polls, etc., including Muddy River, and Rumney Marsh and the Islands, give 1,499 polls from 16 years old and upward.

These heads were rated at 20*d.* each,	£124 18 4
Estates at 1*d.* per pound,	83 4 8½
	£208 3 0½

GENERAL AMOUNT OF TAXES FOR THE FOLLOWING YEARS,

SO FAR AS FOUND.

Date.	Amount.	Rates in cash.	Rates in grain or provision.	Disc't on produce for money.	Amt. in cash.
1676, May 3,	£14,050 11. 8 [a]		10	One quarter.	£10,537 18 9
" Oct. 11,	7,039 18 0		6	"	5,279 18 6
1677, May 23,	7,039 18 0		6	One third.	4,693 5 4
" Oct. 24,	1,143 15 11½		1	"	762 10 7
" " "	2,287 11 11	2		"	
1678, Oct. 2,	2,329 6 2½		2	One half.	1,164 13 1½
" " "	1,164 13 1½	1			
1679, June 12,	4,837 14 5		4	One half.	2,418 17 2½
" Nov.	1,151 8 0½		1	One third.	767 12 0
" "	575 14 0¼	¼			
1680, Oct. 13,	2,154 11 10		2		
" " "	2,154 11 10	2			
" Nov. 5,		3	1		
1681, Feb. 22,	269 7 11	½ [b]			
" Oct. 12,	1,094 2 1	1			
" " "	1,641 2 10		1½		
1682, Feb. 22,		1 [c]			
" Oct. 17,	2,196 3 8		2	One third.	1,464 2 5½
" " "	1,098 11 10	1			
"		½ [d]			
1683, Feb. 1,	1,340 0 0 [e]	1			
" March 27,		1 [f]			
" Oct. 10,	971 5 7	1			
" " "			1	One third.	
" Nov. 9,		½			
1684, May 17,	485 12 0	½			
" Oct. 15,		1	1		
1685, Oct. 14,		½	1		
1689, Nov. 9,		1	5 [g]	One third.	
" Dec. 4,		1½			
1690, March 12,			10	One third.	
" July 15,		2½			
" Nov. 4,			20 [h]	One third.	
1691, April 14,	24,000 0 0 [i]				

(a) A single rate had been previously required this year, as presented on the Town lists. See p. 252.—(b c d) For agents in London, who were endeavoring to prevent the nullification of our Colonial charter.—(e) This includes £40 for tax on wild lands. It was for agents in England and payment of debts —(f) This was particularly for such agents.—(g) Between 1685 and 1689 taxes were levied as usual, though the amounts are not found particularly designated.—(h) The large number of rates for this year, was occasioned by the expedition against Canada, which cost Massachusetts £50,000, and led to the issue of Provincial paper money.—(i) On Feb. 10, 1691, it was ordered, that £8,000 be raised annually for four years. But on the 14th of April, it was decided that £24,000 should be immediately assessed, and paid by the 1st of May, 1692, by all who are able to pay their proportion. Others were allowed to pay their part of £8,000 annually to May 4, 1694.

Valuation of Live Stock for Rates.

	1677, May 23.		1683, May 16.		1687, Mar. 3.		1688.	
	£	s.	£	s.	£	s.	£	s.
Oxen, of 4 years and upwards, . .			3	0	5	0	5	0
Horses and Mares, 3 years and above, .	3	0			5	0	5	0
" " between 2 and 3 yrs.,	2	0			3	0	3	0
" " yearlings, . .	1	0			1	10	1	10
Cows and Bulls, of 4 years, . . .					3	0	3	0
Heifers and Steers, between 3 & 4 years,			2		2	10	2	10
" " " 2 " 3 "			1	10	2	0	2	0
" " 1 " 2 "				15	1	0	1	0
Sheep, above 1 year, ...						8		10
" Wethers, above 1 year, . .						10		10
Swine, above 1 year, ...				10	1	0	1	0
Asses, above 1 year, ...					2	0		

As wild lands had risen in value, it was ordered, Oct. 19, 1682, that they should be taxed 2/. in money, for every 100 acres. See p. 261.

Prices of Grain for Taxes.

1676, Oct. 11.	Wheat 5/,	barley & barley malt 4/,	rye & peas 4/,	corn 3/, oats 2/.
1678, " 2.	" 5/,	" "	4/, " 4/6, " 4/,	" 3/, " 2/6.
1680, " 13.	" 5/,	" "	4/, " 4/, " 4/,	" 3/, " 2/.
1680, Nov. 5.	" 5/,	" "	3/6, " 3/, " 4/,	" 3/6, " 1/8.
1681, Oct. 12.	" 6/,	" "	4/, " 4/6, " 4/,	" 3/, " 2/.
1682, " 19.	" 5/6,	" "	3/6, " 4/, " 4/6,	" 3/, " 2/.
1683, " 10.	" 5/,	" "	4/, " 3/6,	" 3/, " 2/.
1685, " 14.	" 5/6,	" "	4/6, " 4/, " 4/,	" 3/, " 2/.
1686, Dec. 8.	" 5/,		" 4/, " 4/,	" 2/9, " 2/.
1687, Sep. 28.	" 4/,	" "	3/, " 2/8, " 3/6,	" 1/8, " 1/4.
1688, July 1.	" 2/9,	" "	2/6, " 2/, " 3/,	" 1/2, " 10d
1689, Nov. 9.	" 5/6,	" "	3/6, " 3/, " 4/,	" 3/,
1690, Mar. 14.	" 5/,	" "	4/, " 4/, " 4/,	" 3/6, " 1/6.
1690, Oct. 21.	" 4/6,	" "	4/, " 4/,	" 3/, " 1/6.

At the last of these dates, pork and beef were, also, received for taxes, the former at £3, and the latter at 36/. a barrel. The prices for grain, under Oct. 21, 1690, were stated for all Massachusetts, except Hampshire, where they stood as follow:— wheat 4/, peas, barley and barley malt 3/, and corn 2/6.

PLYMOUTH COLONY TAXATION AND VALUATION.

As this Plantation became actually incorporated with Massachusetts in 1692, its public pecuniary concerns may properly have a place here. Though settled in 1620, yet we find no rate on its legislative records prior to 1633. A reason for this may have been, that the accounts for such matters were probably kept in the books of the Company for Trade, which partly existed in England till the last of September, 1627, and then six years after entirely in the hands of the principal persons of the Colony. These individuals, in order to meet their responsibilities to former stockholders, and to the emigrants under their jurisdiction, engaged in the fur trade of Maine and elsewhere. The property of their Commonwealth, as owned by its inhabitants, was not held in common, as some have supposed, but was retained and used, like the property of other New England settlements. Before proceeding to give the tables of taxes, various facts, which have a relation to them, will be presented.

1642, Sept. 7. "Ordered that the rates of the Townes for publike charges for the Officers shalbe made into the Milners (millers) of eich plantacon by the first of December next, and to be taken as Corne is sold at Plymouth." Corn is used here as a generic term for various species of grain.

1643, June. "That in every Towne there be three or foure men chosen by writing their names in papers, as the majestrates are chosen, to rate all the inhabitants of their Towne according to their estates or families, that is according to goods, lands improved, faculties and personall abilities, whether the rate be for any of the townes in particular, or for generall charges, and by ymproved lands are understood meddow land, plowed land and howed land." Then follow rules for the accomplishment of this order.

As a means of keeping the Colonial taxes within moderate bounds in periods of general prosperity, certain articles were taxed at various dates. In 1646, an excise was laid on the sale of "wines, strong water and tobacco," and 5*l*. required for "every share of fish," made by strangers "at the Cape." In 1652, a tax was laid on boards sawed without the limits of any town, but still in the bounds of the Colony. A barrel of oil was required for "every whale cast on shore, or bought of

an Indian, or taken on drift att sea and brought to the shore in any part of this jurisdiction." A duty was ordered, in 1661, on iron, lumber, oysters, tar, and imported liquors. By the general laws of 1671, the income of the Cape Fishery, with a duty on each barrel of mackerel, herring and bass, was turned from previous purposes and appropriated to the support of a free school.

1648, June. General Court order that Nausset shall pay 40/. rate for last year, and the same for this year, and so annually; that the "severall townships are to pay their rates according to the same proporcon they did the last yeare."

1652, June. "Ordered that all corn that is payed in defraying the publicke charges of the countrey be payed att one price."

1659, June 7. Enacted that "the Majestrates shalbe henceforth freed from all publicke rates as respecting the Majestrates table, Clark and Marshalls wages."

1661, June 7. Ordered a rate for £80. £25 of this sum payable in money, and the balance, half in wheat and the other half in peas, barley or pork, at the current price.

Oct. 1. "As very great spoyle hath lately bin made by wolues vpon all sorts of cattle in sundry Townshipes within this Gouernment to the great detriment thereof," such places had less means to meet their tax bills with live stock than usual.

1662, June. "Enacted that all persons lyable to be rated in every Towne be rated according to theire visable estate and faculties, that is according to theire faculties and personall abilities, whether they are in lands,—both meddow lands, improved lands, or dormand lands appropriated,—or in cattle, goods or stocke, imployed in trading, in boates, barques, etc., mills, or other visible estate; but for the incurragment of trafficke that it be ordered that Barques, Catches, and bigger vessels may not be rated above halfe their vallue; dormond lands both upland and meddow to be rated for every hundred acres according to forty shillings estate; and if any person lay downe any parte of his propriety to the comonage of the Companie there associated together, hee shalbee rated but for what quantitie hee keepes his propriety in; and concerning stockes imployed in trading att home in and about the place where hee lives shalbee rated onely for two thirds of such stockes soe improved; as thus one hundred and twenty pound stocke to be imployed in trading shalbe rated for eighty pounds, and soe proportionable. Concerning dormond lands, that the person be

rated for them in such townshipes as the person that ownes them inhabites."

1663. For a rate of £125 14 6, wheat and barley 4/8, Indian corn 3/.

1663, June 1. A tax for £40, payable in money, or wheat at 4/. Of this rate, "the neighbourhood of Sowamsett is to pay 30*s.*; the neighbourhood att Acushena 10*s.*, and Bridgwater 30*s.* in the specy aboue expressed."

Oct. 5. A rate of £114 15*s.* 2*d.* had been levied on the several towns, "for the charge of the Majestrates table and of the Commissioners (of United Colonies) and other necessary charges of the Collonie." To be paid in wheat at 4/6, malt 4/6, except the part for governmental officers' wages, which were to be paid in "Indian corne" at 3/.

1664, June 17. A warrant is issued for £60 rate, payable, one half in money and half in peas or wheat.

Sept. 27. The same is done for £100. This was for the entertainment of his majesty's commissioners, payable half in money and half in wheat, peas, barley or Indian corn. Such grain "to be delivered to the Treasurer att his house att Duxborrow, or to his order by the 16th of March next, good and marchantable, and the charge of transportation defrayed."

1665, June 7. A tax for £150 is required. A warrant is sent out for £40 of this sum in money, and, Oct. 3, another was issued for the balance, payable one third in wheat and two thirds of it either in wheat, peas, barley or Indian corn.

1666, June 7. With reference to the carriage, etc., of rates, ordered, that "each Constable is hereby impowered to presse boates or cartes with oxen or horses; and the boates, cartes, oxen and horses to be payed for fraighting and carriage according to the ordinary prise for carrying goods or corne upon other occasions for theire naighbours, and for the kinds of pay to accomplish this designe for the Countreyes occasions, the one third parte is to bee in wheate or porke, or both, one other third parte in barly or butter, or both, and the other third parte in beife, Indian corne, pease or rye, or any of these, or some parte in Tarr, provided it exceed not a third parte of the last third."

June 9. £230 are ordered for country charges, and £7 for law books. The copy of the record says £230, but the footing of the tax shows nearly £213. This is to be paid in "Specye,"

as follows: one third in wheat or pork, or both, one third in butter, barley, or both, one third in beef, Indian corn, peas or rye, or any of these, or some tar, if not one third more than the last third. Wheat at 4/6, pork £3 10 per barrel, barley 4/, butter 30/ a firkin, if sizeable; beef 45/ a barrel, Indian corn 3/, peas 3/6, rye 3/6, tar 9/ a barrel. "To be delivered to the treasurer, or at Boston, or at Plymouth, as he shall appoint, and the charge of transportation defrayed; by the first week in November."

1667, June 5. A rate for £286 18 8, is ordered. Payable one fourth in wheat, at 4/6, or butter 6*d.* a lb. One quarter in pork, or barley at 4/, or both. Pork at £3 a bbl., or 2½*d.* a lb., to be paid for by 1st of October. The remaining half in Indian corn at 3/, or beef at 40/. a bbl. or 16/. a hundred; or rye 3/6, or peas 3/, or tar 8/6. a bbl., or any or all of them, to be paid by the 1st of April next, where the Treasurer appoints, if it be at Plymouth or Boston.

1668, June 4. Ordered £179 9 6 rate. Payable one fourth in wheat at 4/6, or butter 6*d.* a lb. One fourth in pork at £3 a bbl. or 2½*d.* a lb., to be paid by the 1st of October. The other half in Indian corn at 3/, or beef at 40/. a bbl., or rye 3/6, or peas 3/, or tar 8/6. a bbl., to be paid by the 1st of April to the Treasurer, where he appoints, if at Boston or Plymouth.

1669, June. Non-residents are to pay taxes for their lands within the Colony.

1670, June. Ordered a tax of £160 12 8. Half in wheat at 4/, barley 3/6, butter 5*d.* a lb. One quarter in Indian corn at 3/. One quarter in rye 3/6, peas 3/, to be delivered where the Treasurer appoints, at Boston or Plymouth. The first half to be paid by Oct. 15, and the second half by the first of April, and the charge of transportation defrayed.

A duty is laid on each barrel of mackerel drawn to the shore of Cape Cod, as a means of lessening taxation on the towns.

1671, June. Ordered £296 13 4 rate. Payable two thirds in wheat at 5/, barley 3/6, butter 5*d.*, or money; and one third in rye and peas 3/6, Indian corn 3/, payable the first of October and first of April.

1672, June 7. A rate now ordered, is to be discharged, two thirds in wheat at 4/6, barley 3/6, and butter 5*d.* a lb., and the rest in rye 3/6, peas 3/6, and Indian corn 3/.

1674, June. Ordered a tax for £188 16. Payable two thirds in wheat at 4/, barley 3/6, and butter at 4*d.* a lb., and the other third in Indian corn 3/, and rye 3/6, to be delivered to the Treasurer or his order, in Boston or Plymouth. The charge of transportation to be paid. The first payment to be made by the 1st of October, and the last by the 1st of April.

1675, June 10. A rate for £189 5 2, is ordered. Payable, two thirds in wheat at 4/6, barley 3/6, butter 5*d.* a lb., or silver; and one third in Indian corn 3/, rye 3/6, and peas 3/. To be delivered and paid as last particularized.

1676, June 8. The tax of this date was required to be paid, two thirds in wheat at 4/6, barley 3/6, and butter 5*d.* a lb., or silver; and the remainder in corn 3/, and rye 3/6. Time and place of payment as before.

Nov. 4. Cattle kept in the Colony, and owned by those out of it, are to be taxed.

"It is ordered by the Court, that each Towne choose two or three men to take a more perfect and exact list of the rateable estate of the inhabitants of each Towne, and for the better and more cleare bringing in of an Inventory of the rateable estate of each Towne these rules are to be observed: First, that a list of the rateable estate of this Collonie shalbe taken between the 20th of May and June Court, and presented to June Court. 2. That in all Townes noe impropriated lands lying dorman, that is within the Towneshipp, is to be listed as rateable. 3. That in takeing of a list, that beasts, cattle, sheep, hoggs, and the number of them with the particular age shalbe expressed, and not a valluation of the worth of them in a lumpe estimated by them that take a list. 4. That after the list taken, that the Towne meet together to hear the list read; that if any be wronged hee may make it appeer, that hee may be righted, and if any have not given a true list of his estate it may happily be discovered and made manifest by some naighbours."

1678, June 7. Of the rate granted at this date, £172 10 2 are to be paid in wheat, barley, or money; £39 13 4 in Indian corn 2/6, or rye 3/; £36 17, for officers' wages, in corn at 3/.

1679, July 3. A tax is required for £181, payable in two assessments, one in the fall and the other in the spring, as previously stated, the former payment in wheat 4/, barley 3/, or silver; the latter in Indian corn 2/6, and rye 3/.

1680, July 10. The rate, at this time, was to be paid two

thirds in wheat 4/, and barley 3/; and the rest in Indian corn and rye 3/. For the officers' tax corn was 3/.

1685, July. Voted that "Indian corne for defraying publicke charge and payeing all publicke officers be att two shillings sixpence pr bushell."

1689, Oct. 2. A tax of £750, is payable one third in money; one third in grain, corn 2/, rye 2/6, barley 2/, wheat 4/; one third in beef at 10*s.* a hundred, pork at 2*d.* a lb. After the produce is delivered on board any vessel, the charge is to be borne by the Colony. One sixth is abated for cash on grain and provision. Valuation:—Each ox £2 10, cow £1 10, steer and heifer, 3 years old, £1 10, of 2 years old £1, of 1 year old 15*s.* Each horse or mare £2, of 2 years old £1, of 1 year old 10*s.* Every swine of a year old and upward, 6*s.* Sheep of a year old and upward, by the score, £5. Each acre of tillage land, 5*s.* Each acre of meadow and English pasture, 5*s.* "Vessels and trading estate not more than half price. Faculties and personal abilities at will and doome; the like where any neglect or refuse to give in a just account of their rateable estate."

1690, Nov. 4. Of a tax for £1,350, one half is to be paid in money, and the other half in wheat at 4*s.*, barley 2*s.*, rye 2/9, Indian 2/6, pork 45*s.* a bbl., beef 28*s.* a bbl., butter in firkin or pot, 6*d.* a lb., or less quantity, 5*d.* a lb. All the said grain and provision to be merchantable. A like amount, ordered the next December, was payable in pork, butter, beef, and corn, at the prices agreed on at the General Court for the rate of Nov. 4, or in cattle at money value.

1691, June 2. As many cannot obtain money to pay the cash part of their taxes, they are allowed to pay in "specie," or produce, at money price, and be charged one sixth part more.

COLONY AND TOWN TAXES.

The two subsequent taxes were payable in corn at 6*s.* a bushel.

1633, March 25. £68 7*s.*

Each person who was assessed for this tax, had his name entered on the General Court Records.

1634, March 26. £56 17*s.*

This was an individual taxation.

1637——1642.

	1637, June 7. £ s.	1641, Sept. 7. £ s.	1642, Sept. 27. £ s.
Plymouth,	100 0	5 0	5 0
Duxbury,	50 0	3 0	3 10
Scituate,	50 0	4 0	4 0
Sandwich,		3 0	3 0
Taunton,		2 10	2 10
Barnstable,		2 10	2 10
Yarmouth,		2 10	2 10
Marshfield,		2 10	2 0
	200 0	25 0	25 0

The first of these three rates was for soldiers in the Pequod expedition.

The second was for the salaries of public officers.

The third was for soldiers "to be sent forth," and so according to its proportions on the towns, for a less or greater sum.

1652——1664.

Towns.	1652, Oct. 5.	1658, Oct. 2.	1661, June 7.	1661, Oct. 1.	1662, Oct. 3.	1664, June 8.	1664, Oct. 4.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Plymouth,	3.14.0	6.13.6	2. 6.3	6. 0.0	11. 2.0	5.11.0	8. 6.6
Duxbury,	3. 7.4	6. 0.9	2. 2.1	3.13.0	6.14.6	3. 0.0	4. 1.4
Scituate,	6. 1.0	10.16.6	3.15.7½	9.16.8	18. 3.0	9. 1.6	13.12.3
Sandwich,	3. 7.4	7.17.0	2.14.7	5. 9.6	10. 2.0	5. 1.0	7.11.4
Taunton,	3. 7.4	6. 2.0	2. 2.1	5. 9.6	10. 2.0	5. 1.0	7.11.4
Yarmouth,	2.17.4	6. 0.9	2. 2.1	5. 9.6	10. 2.0	5. 1.0	7.11.4
Barnstable,	3.14.0	6.13.6	2. 6.3	6. 0.0	11. 2.0	5.11.0	8. 6.6
Marshfield,	2.17.4	6. 0.6	2. 2.1	5. 9.6	10. 2.0	5. 1.0	7.11.4
Rehoboth,	5. 1.0	10.16.6	3.15.7½	8. 4.2	15. 3.0	7.11.6	11. 7.3
Eastham,	2.14.0	4. 7.0	1.14.0	3.18.0	8. 2.0	4. 1.0	6. 1.6
Sawams,	1.10.0			4. 1.3	5.10.0	2. 5.0	3. 7.6
Dartmouth,	2. 0.0			1.10.0	3.10.0	1. 0.0	2. 5.0
Bridgewater,				1.16.6	4.10.0	2.10.0	3.10.0
The Farms against R.Island				1. 0.0	1.10.0		
	40.10.8	71. 8.0[a]	25. 0 8[b]	67.17.7[c]	125.14.6[d]	60.15.0	91. 3.2[e]

(a) This amount is less by 8*d.* than the tax ordered. Bridgewater was required to ease Duxbury one third part of its rate.

(b) The sums levied on the towns, were their proportions of a tax for £80.

(c) For the salaries of public officers.

(d) For public charges of the Colony.

(e) This rate was for charges of the magistrates' table and of the commissioners' men and horses.

1665——1667.

Towns.	1665, June 7.						1666, June 9.			1667, June 5.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Plymouth,	10	3	6	3	14	0	19	8	6	25	18	0
Duxbury,	9	5	2	3	7	4	17	11	9*c*	23	11	4
Scituate,	16	12	9	6	1	0	31	15	3	42	17	0
Sandwich,	9	5	2	3	7	4	17	11	9	23	11	4
Taunton,	9	5	2	3	7	4	17	11	9	23	11	4
Yarmouth,	7	17	11	2	17	4	15	4	0	21	13	4
Rehoboth,	13	17	9	5	1	0	26	5	3	25	7	0
Eastham,	7	8	6	2	14	0	14	3	6	18	18	0
Sawams,	4	2	6	1	10	0	7	17	6	10	10	0
Dartmouth,	5	10	0	2	0	0	10	10	0	14	0	0
Barnstable,				3	14	0	19	8	6	25	18	0
Marshfield,				2	17	4	15	4	0	21	13	4
	93	8	5*a*	40	10	8*b*	212	11	9*d*	277	8	8*e*

(*a*) The Records set this tax at £111 9 10. Barnstable and Marshfield probably made up the deficiency.

(*b*) For officers' salaries, except Governor and Assistants.

(*c*) The rate for Duxbury includes that of Bridgewater.

(*d*) The Record says, that this tax was for £230, though the list of the Towns' proportions, as designated, gives only £212 11 9.

(*e*) The warrant, issued for this rate, names it as £286 18 8, but the amount assessed, is as at the foot of the column.

1668——1671.

Towns.	1668, June 5.			1670, June.			1671, June.					
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Plymouth,	16	1	0	14	16	0	24	10	0	3	14	0
Duxbury,	7	11	0	6	14	8	11	9	0	1	13	8
Scituate,	26	15	0	24	4	0	40	16	0	6	1	0
Sandwich,	15	1	10	13	9	4	22	17	0	3	7	4
Taunton,	15	1	10	13	9	4	22	17	0	3	7	4
Yarmouth,	12	14	4	10	19	4	18	10	0	2	17	4
Barnstable,	16	1	0	14	16	0	24	10	0	3	14	0
Marshfield,	12	14	4	10	19	4	18	17	0	2	17	4
Rehoboth,	22	9	0	20	4	0	33	16	0	5	1	0
Eastham,	11	18	0	10	6	0	16	10	0	2	14	0
Bridgewater,	7	11	10	6	14	8	11	9	0	1	13	8
Dartmouth,	8	15	0	8	0	0	14	12	0	2	0	0
Swansey,	6	14	6	6	0	0	11	9	0	1	10	0
Middleboro',							6	12	0			
	179	8	8*a*	160	12	8	278	14	0*b*	40	10	8*c*

(*a*) The rate, as ordered, was £179 9 6, but the assessment was £179 8 8. This and the tax of 1670 were for Colonial charges, aside from those for officers of government.

(*b*) The sum of this tax is not so much as was ordered, unless it was intended to comprise the tax for officers, and then it is more. See p. 280.

(*c*) This rate was for officers of government, except the Governor and Assistants.

1672——1675.

Towns.	1672, June 7.						1674, June.			1675, June 10.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Plymouth,	24	10	0	3	14	0	16	10	7½	16	10	7
Duxbury,	11	9	0	1	13	8	7	15	2½	7	15	2
Bridgewater,	11	9	0	1	13	8	7	15	2½	7	15	2
Scituate,	40	16	0	6	1	0	27	11	6½	27	11	6
Taunton,	22	17	0	3	7	4	15	8	11½	15	8	11
Sandwich,	22	17	0	3	7	4	15	8	11½	15	8	11
Yarmouth,	18	10	0	2	17	4	12	9	3½	12	9	3
Barnstable,	24	10	0	3	14	0	16	10	7½	16	10	7
Marshfield,	18	12	0	2	17	4	12	11	4½	12	11	4
Rehoboth,	33	16	0	5	1	0	22	16	6½	22	16	6
Swansey,	11	9	0	1	10	0	7	16	6½	7	16	6
Dartmouth,	14	12	0	2	0	0	9	19	2½	9	19	0
Middleboro',	6	12	0				4	19	1½	4	19	0
Eastham,	16	10	0	2	14	0	11	2	9½	11	12	9
	278	9	0	40	10	8 *a*	188	16	0 *b*	189	5	2 *c*

(*a*) For the salaries of officers, excepting Governor and Assistants.

(*b*) The foot of the rate on the MS. book is £188 15 10½.

(*c*) The amount of the tax on the Record was £188 15.

1676——1677.

Towns.	1676, June.			1676, July 22.			1677, July 10.								
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Plymouth,	19	8	4	351	3	9	19	0	0	15	0	0	4	0	0
Duxbury,	8	16	6	164	19	0	11	6	6	8	6	6	3	0	0
Bridgewater,	8	16	6	164	19	0	10	0	0	7	3	0	2	17	0
Scituate,	31	19	6	586	7	4	30	10	0	24	10	0	6	0	0
Taunton,	18	4	11	327	15	6	16	0	0	12	10	0	3	10	0
Sandwich,	18	4	11	327	15	6	22	16	0	18	16	0	4	0	0
Yarmouth,	14	16	0	266	1	0	18	10	0	15	0	0	3	10	0
Barnstable,	19	8	4	351	3	9	24	5	0	20	5	0	4	0	0
Marshfield,	14	16	0	266	1	0	18	10	0	15	10	0	3	0	0
Rehoboth,	27	3	6	485	5	4	12	0	0	8	17	0	3	3	0
Eastham,	12	13	0	236	5	0	15	18	0	12	18	0	3	0	0
Swansey,				165	0	0	5	0	0	5	0	0			
	194	7	6	3692	16	2 *a*	203	15	6	163	15	6 *b*	40	0	0 *c*

(*a*) It will be perceived that the taxes for 1676 were very great. This was caused by the Indian war.

(*b*) Payable to the Treasurer.

(*c*) For the salary of officers, except the Governor and Assistants.

1678——1680.

Towns.	1678, June 7.			1680, July 10.					
	£	s.	d.	£	s.	d.	£	s.	d.
Plymouth,	23	6	8	16	10	0	4	0	0
Duxbury,	13	17	0	7	15	0	3	0	0
Bridgewater,	13	17	0	7	15	0	2	15	0
Scituate,	37	2	0	26	0	0	6	0	0
Taunton,	20	5	4	16	10	0	3	10	0
Sandwich,	28	6	0	16	10	0	4	0	0
Yarmouth,	22	16	8	12	10	0	3	10	0
Barnstable,	29	3	0	16	10	0	4	0	0
Marshfield,	22	16	8	12	10	0	3	0	0
Rehoboth,	14	5	4	14	0	0	3	5	0
Eastham,	19	15	4	11	0	0	3	0	0
Swansey,	6	14	0	7	0	0			
	252	5	0				40	0	0 *a*
Dartmouth,	.	.	.	7	0	0			
Middleborough,	.	.	.	2	0	0			
Mannamoy,	.	.	.	2	0	0			
				175	10	0			
The Freeman's lands at Taunton River,				2	10	0			
Accord Pond share,				1	10	0			
Nannaquaquet Neck,					10	0			
Other places,				4	10	0			
				180	0	0			

(*a*) For payment of Government officers, except Governor and Assistants.

1681——1689.

Towns.	1681, July 8.	1682, July 13.	1683, July 8.	1684, June 6.	1685, June 6.	1686, June 5.	1689, Oct. 2.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Plymouth,	22. 0.0	22. 0.0	18.14.0	18.14.0	31. 0.0	19.17. 6	60.0.0
Duxbury,	10. 6.0	10. 6.0	8.15.0	8.15.0	14.10.0	9. 8. 3	25.0.0
Bridgewater	10. 6.0	10. 6.0	8.15.0	8.15.0	14.19.0	9.17. 9	28.0.0
Scituate,	34.14.4	34.14.4	30. 2.0	30. 2.4	49.18.6	31.19. 8	88.0.0
Taunton,	22. 0.0	22. 0.0	18.14.0	18. 4.0	30. 3.0	19. 6. 6	60.0.0
Sandwich,	22. 0.0	22. 0.0	18.14.0	18.14.0	31. 1.0	19.17. 6	60.0.0
Yarmouth,	16.13.4	16.13.4	14. 3.4	14. 3.4	23. 9.6	15. 0.10	41.0.0
Barnstable,	22. 0.0	22. 0.0	18.14.0	18.14.0	31. 0 0	19.17. 6	60.0.0
Marshfield,	16.13.4	16.13.4	14. 3.4	14. 3.4	23.19.6	15. 9.10	45.0.0
Rehoboth,	18.13.4	18.13.4	14. 3.4	15.17.4	26. 4.6	16. 6. 1	48.0.0
Eastham,	14.13.4	14.13.4	12. 3.4	12. 9.4	21.12.6	13. 4. 4	46.0.0
Swansey,	10. 0.0	10. 0.0	8.10.0	8.10.0	14. 1.0	9. 0. 0	40.0.0
Dartmouth,	9. 6.8	9. 6.8	8. 0.8	8. 0.8	13. 3.6	8.10. 0	40.0.0
Middleboro',	3. 0.0	3. 0.0	2.11.0	2.11.0	4. 3.6	2.13. 9	14.0.0
Mannamoie,	2.10.0	2.10.0	2. 4.0	2. 4.0	3.12.8	2. 6. 9	7.0.0
Freeman's Lands,	2.10.0	2.10.0	2. 4.0	2. 4.0	3.12.8	2. 6. 9	8.0.0
Accord Pond Shares,	2. 0.0	1. 5.0	1. 2.0	1. 2.0	1.16.6		
Nunnaquaquet Neck,	0.15.0	0.15.0	0.13.0	0.13.0	1. 1.8	0.14. 0	
Saconett, or Little Compton,	1.10.0	2.10.0	2. 4.0	2.14.0	3.12.8	2. 6. 9	35.0.0
Punckateesett Proprietors and Inhabitants,	3. 0.0	3. 0.0	1.18.0	1.18.0	2. 6.8	2. 0. 6	
Inhabitants at Foard's Farm,		0.15.0	0.13.0	0.13.0	1. 1.8	0.13. 9	2.0.0
Bristol,							35.0.0
Rochester,							8.0.0
	244.11.4*a*	244.16.4*b*	207. 1.0*c*	209. 1.4	346.10.0	220.18.0*d*	750.0.0

(*a*) This tax on the Record was specified as £245 0 4, besides £40 for officers.

(*b*) This, on the Record, is £244 11 4. The officers' pay was included in this rate.

(*c*) This tax stands on the Record £209 1 4.

(*d*) This rate, on the General Court book, is £215 18.

Rateable Estate of the several Towns in Plymouth Colony, accepted by the General Court, to proportion the Rates for the past and the present Year, 1690.

Plymouth County.	
Plymouth,	£2,260
Scituate,	4,360
Marshfield,	1,804
Duxbury,	1,500
Bridgewater,	1,430
Middleborough,	582
	£11,936

Barnstable County.	
Barnstable,	3,000
Yarmouth,	2,777
Sandwich,	2,506
Eastham,	2,506
Rochester,	367
Monamoy,	505
Succonessett,	405
	£12,060

Bristol County.	
Bristol,	£1,049
Taunton,	2,689
Rehoboth,	2,117
Dartmouth,	2,200
Swansey,	1,500
Little Compton,	2,000
Freetown,	349
	£11,904

Recapitulation.	
Plymouth County,	11,936
Barnstable County,	12,060
Bristol County,	11,904
Total,	£35,900

Tax on Towns in their respective Counties. [1]

Plymouth County. Nov. 4, 1690.	£	s.	d.
Plymouth,	84	15	0
Scituate,	163	10	0
Marshfield,	67	13	0
Duxbury,	56	5	0
Bridgewater,	57	7	6
Middleborough,	21	16	6
	451	7	0

Barnstable County.	£	s.	d.
Barnstable,	112	10	0
Yarmouth,	104	2	9
Sandwich,	93	15	0
Eastham,	93	19	6
Rochester,	13	15	0
Monamoy,	18	18	9
Succonessett,	15	3	9
	452	4	9

Bristol County.	£	s.	d.
Bristol,	39	6	9
Taunton,	100	16	9
Rehoboth,	79	7	9
Dartmouth,	82	10	0
Swansey,	56	5	0
Little Compton,	75	0	0
Freetown,	13	1	9
	446	8	0

Recapitulation.	£	s.	d.
Plymouth County,	451	7	0
Barnstable County,	452	4	9
Bristol County,	446	8	0
Total,	1,349	19	9 [2]

[1] The first tax list, which the writer has discovered, made out for Towns, in Plymouth Colony, by their Counties.

[2] The tax required was £1,350. The next December another rate, of the same amount, was ordered. Towards the first of these two rates, the Hatherly lands, near Accord Pond, were to pay 50*s.*, and Foard's farm, and parts adjacent, to pay £3. The former tax was for the war, and the latter expressly for the payment of soldiers to Canada and the Eastward.

Taxes besides the preceding, not particularized as to Towns.

1652, June 29, Tax for £40.
1653, " 5, " for £20 for the Magistrates' table.
1663, " " for £40 in money.
1664, Sept. 27, " for £100.
1669, July, " for £158 13 4.
1677, " for £202 15 6, including £40 for officers.
1679, July 3, " for £141, exclusive of " " "
" " " " for £40, for salary of officers.
1690, Dec. " for £1,350, besides the same amount ordered the preceding month.

Prices of Grain and other Commodities, for the payment of Taxes in Plymouth Colony.

1633, March 25. Corn 6/.
1634, March 26. Corn 6/.
1663, Oct. 5. Wheat[1] 4/6, malt 4/6, Indian corn 3/.
1664, Sept. 27. Wheat 4/6, barley 4/, Indian corn 3/, peas 3/6.
1666, June 9. Wheat 4/6, barley 4/, Indian corn 3/, peas and rye 3/6, pork £3 10 a bbl., butter 30/ a firkin if sizeable, beef 45/ a bbl., tar 9/ a barrel.
1667, June 5. Wheat 4/6, barley 4/, Indian corn 3/, peas 3/, rye 3/6, butter 6*d.* a lb., pork £3 a bbl. or 2½*d.* a lb., beef 40/ a bbl. or 16/ a hundred, tar 8/6.
1668, June 4. Wheat 4/6, Indian corn 3/, peas 3/, rye 3/6, beef 40/ a bbl., pork £3 a bbl. or 2½*d.* a lb., butter 6*d.* a lb., tar 8/6 a bbl.
1670, June. Wheat 4/, barley 3/6, Indian corn 3/, peas 3/, rye 3/6, butter 5*d.* a lb.
1671, June. Wheat 5/, barley 3/6, Indian corn 3/, peas 3/6, rye 3/6, butter 5*d.* a lb.
1672, June 7. Wheat 4/6, barley 3/6, Indian corn 3/, peas 3/6, rye 3/6, butter 5*d.* a lb.
1674, June. Wheat 4/, barley 3/6, Indian corn 3/, rye 3/6, butter 4*d.* a lb.
1675, June 10. Wheat 4/6, barley 3/6, Indian corn 3/, peas 3/, rye 3/6, butter 5*d.* a lb.
1676, June 8. Wheat 4/6, barley 3/6, Indian corn 3/, rye 3/6, butter 5*d.* a lb.
1678, June 7. Indian corn 2/6, 3/ for officers' wages, rye 3/.
1679, July 3. Wheat 4/, barley 3/, Indian corn 2/6, rye 3/.
1680, July 10. Wheat 4/, barley 3/, Indian corn 3/, rye 3/.
1685, July. Indian corn 2/6.
1689, Oct. 2. Wheat 4/, barley 2/, Indian corn 2/, rye 2/6, beef 10/ a hundred, pork 2*d.* a lb.
1690, Nov. 4. Wheat 4/, barley 2/, Indian corn 2/6, rye 2/9, pork 45/ a bbl., beef 28/ a bbl., butter in firkin or pot 6*d.*, or less quantity 5*d.* a lb.

[1] Wheat, in the preceding June, was set at 4*s.*

LEGISLATIVE PROCEEDINGS UNDER THE SECOND CHARTER.

Having reached the first session of our Provincial Government, under the second charter, which began the 8th of June, 1692, it is thought that this epoch is a suitable one for the commencement of a new section on the subject before us.

Transactions of the General Court, etc. relative to Taxes, from 1692 *to* 1720.

1692, June 8. Ordered that 10*s.* a poll, and one quarter part of the annual income on all real and personal estate, in the Province, be assessed. Such a tax amounted to £30,000. Two thirds of this sum are comprised in the lists under the date at the head of this article, and the other third was paid the next year. The Act for so large a rate was signed by Gov. Phips the 24th. It was for the defence of the exposed parts of the Province, prosecution of the war against the French and Indians, and other public charges.

1693, June 14. "It is humbly suggested to the Honorable Assembly, that the Constable of Springfield, going to Hartford with a boate load of corne, about 130 bushels of pease or more, to put it on board of a vessel there, for y^e^ Treasurer, by y^e^ Providence of God, in going downe y^e^ falls, it became wholly lost or altogether unserviceable, (as also once before some loss was in a loading of corne sent from thence for y^e^ Treasurer,) that y^e^ Constables may haue credit for such miscaryed payments, truly made by him, as if they had not miscaryed.

BENJAMIN DAVIS."

The next day, the House voted, that if the loss was not through any carelessness of the constable, the loss should be allowed to him.

That we may calculate how much the taxes were diminished by other sources of income, we have the succeeding statement:

Excise from June 29, 1692, to June 30, 1693,	£899	18	1
Tonnage,	23	0	0
Imposts,	3,284	3	8
	£4,207	1	9

1695, June 27. As an unusual requisition, females, who earned a livelihood, were taxed 2*s.* each, being half of what the males were assessed a head, in the tax of this date.

1696, Feb. 26. With regard to the tax now ordered, the act for it required that the Treasurer "be impowered to issue bills of credit to the value of £4,000 more than what is before ordered, for which this present tax and the impost and excise shall be a fund."

Oct. 16. Martha's Vineyard and Nantucket were remitted their arrears of the £30,000 tax, provided they each disbursed £50 towards providing arms and ammunition. The Lieutenant Governor declared his intention to have fortifications erected on both of these islands.

1697, March 25. As the Province owed £7,000, and had no stock in the treasury, and needed a large sum to meet its public occasions, General Court engage to secure the Treasurer, James Taylor, for whatever sums he may advance of his own means, by the taxes, and duties of impost, excise, and tonnage of shipping.

In reviewing the pecuniary affairs of the Province, the House of Representatives stated that the taxes assessed from 1692 to 1702, inclusive, were nearly £11,000, one year with another.

1702, Session of Oct. 15. As the gathering of the public rates was in a great measure impracticable, and the necessities of war demanded an immediate supply, an act is passed to emit £10,000 in bills of credit from the Province treasury.

We come to the time, when the views of the Governor and Council, as to the mode of requiring the collection of taxes, clashed with those of the more popular branch of the Legislature. The latter demurred against the claims of the former, for having more authority by the charter than they, in the particular of ordering the assessment of rates and of expending the public monies. But the Representatives were not backward to maintain what they considered their right in such a concern. They were induced to take this stand, in part, by the repeated applications, on the authority of royal orders, for the Governors to have more salary than they felt the Province was able to pay.

1703, July 17. With regard to a bill for taxes on polls and estates, the Representatives inserted a clause "of restriction

for draughts, to be made on the Treasury for incidental charges not to exceed thirty thousand pounds." A committee of the Council were sent to the House to represent "the great inconveniency and hurt that might arise to the Province by that clause," and to move a reconsideration.

July 21. The Representatives sent up the bill not only with a continuation of the clause, but also, with the addition of another clause, "declaring the several heads of charge therein enumerated, not to be incidental but stated charges." The Council sent the bill down, concurring with it except the two clauses.

1703, July 22. The House returned the bill with their adherence to the two clauses. A message was sent down "to intimate to the House that there is no vote of that House to the vote of the Council thereupon, and that it is expected they pass the bill in the accustomed manner for payment of the publick debt and making good the fund for the bills of credit emitted, which by two several acts already passed they have engaged to do." "The Tax bill was again sent up from the Representatives, with the vote of that House thereupon adhering to their former vote, whereupon his Excellency directed John Higginson, Esq., to intimate to Mr. Speaker, that he desired Mr. Speaker and the House forthwith to attend him in Council, upon the matter of the Tax, who accordingly came up, and his Excellency intimated to them that the clauses of restriction inserted in the said bill were such an alloy to the government, and derogatory to the powers granted by the charter to himself and the Board, who were the standing government, that he would not consent thereto, but expected the bill to pass in the usual form, and the fund for the bills (of credit) to be made good, and dismissed them. The following vote was passed upon the Tax bill, and sent down therewith to the House, viz: The Council, since his Excellency's speech with the House, do review their vote of yesterday above written, and send it down for consideration by the House."

July 23. The Representatives, withdrawing the restrictive clause from the Tax bill, sent it up, so that it passed, with the resolve, "that it is the undoubted privilege of this House that their concurrence be had in the particular application of all and

every sum and sums, that are put into the treasury, so far as it can be practised, which resolve was read at the Board."

1703, Sept. 3. "A vote of the House of Representatives for granting a tax of £11,492, according to the rule of the last tax to be paid in grain and provision in the several towns at certain stated prizes, and sent up and read. A message was sent down by William Browne and Samuel Legg, Esqs., and the Secretary, to represent to y^e^ House the impracticableness thereof, and the loss and damage that will necessarily ensue to the Province thereby."

Sept. 4. "The vote of the Representatives for a tax was sent up again, with a message from the House, that they insisted thereon, which was again read and sent down by Elisha Hutchinson, John Foster, Penn Townsend, Andrew Belcher, and John Higginson, Esqs., a committee of the Board to confer with them thereabout."

Sept. 7. "The vote of the Representatives for granting a tax, with alterations, was again sent up." On the 9th it passed to be enacted.

Nov. 23. A supply for the treasury was ordered, in £10,000 bills of credit, £5,000 to be a re-issue of old paper, and £5,000 of a new impression, for which the next tax, with the impost and excise, is to be a fund.

1704, Nov. 18. Ordered that £12,000 be emitted in bills of credit, and that as a security for them the like sum shall be reserved from the tax of the next year.

1705, Feb. 27. A resolve is passed to emit £8,000 in bills of credit, to be redeemed by the tax assessed at the session of May, 1706.

June 26. After several conferences, "the Tax bill was sent up again with a written message, that the bill be adhered to, and that the House cannot make alteration in the bill, except the money and silver payment be left out, and corn and provision be put instead thereof at such rates as this Court shall agree. And the question being put, whether the Governor and Council can, in justice and honour, consent to the payment of the debt of twenty-two thousand four hundred and twenty-two pounds, the fund of the bills of credit, in silver at eight shillings the ounce? Answered unanimously, No." After another con-

ference, the Tax bill was sent up, June 28, "with the tackages taken away," and on the 30th, it was enacted. A principal reason why the Governor and Council did not concur with the House in valuing silver so high as the latter did, was, that Queen Anne's proclamation had been published here in 1704, and required that it should be estimated at a lower rate.

1706, June 24. A committee of the Council "went down to the House of the Representatives on a message to move them to a consideration of the Treasury, for that there has been nothing in the treasury for several weeks past to carry on the affairs of the government."

June 26. A similar message was repeated to the House, whose ears were rather hard to hear the subject of raising money.

July 8. The same was done. Not until the 9th did they show a disposition to comply with these solicitations of the Governor. On this date they vindicate themselves from the charge, that they had inquired of prisoners, confined for illicit trade with French and Indians at Nova Scotia, whether he was not concerned with them, as though they suspected him. In order to have this matter thus settled, they seem to have delayed compliance with his requests to supply the empty treasury. On the same day, they resolved that there be an emission of £10,000 in bills of credit, and that a tax for the same amount be assessed on polls and estates at the next May session, which, with the duties of impost and excise, was appropriated as a fund to redeem such paper money.

Dec. 3. Ordered that a committee of the Council join with one of the House, "to confer forthwith about the methods proposed to inquire into the rateable estate of the towns and other matters, lying in dispute betwixt the houses, to bring them to an accommodation, that the session of the Court may be brought to an end."

1708, May 27. With regard to taxes, as among the incomes, which constituted a security for the Province scrip, and, also, to this sort of currency, Gov. Joseph Dudley had the following passage in his speech. "We are all sensible of the great service and benefit we have by the bills of credit. It behoves us to be very jealous of their disparagement. And, as we have

always deposited a just fund for their support, so I think now it may be proper to make some act of the Assembly to prevent their being undersold and thereby defamed, with penalties thereupon, and I hope that they may carry us through this expensive war with reputation."

July 2. As the House of Representatives had sent a list of their grievances, as to expenditure of public monies accruing from rates and otherwise, up to the Council, the latter commence their reply as follows: "We have a remembrance of the heavy burthen and taxes the Province are at present under, and endeavour, with the utmost prudence and frugality, to save the expense of the publick money where the service will allow it. And herein we may be the more easily believed, if it be considered, that we ourselves pay perhaps an equal share of the publick charge, if not superior, to any of a like number throughout the Province."

1710, Feb. 3. In relation to the subject before us, we have a quotation from the speech of Gov. Joseph Dudley. "The great charge that the necessary defence of the Province demands of us should make us use all methods to keep up the Revenue to the best improvement to ease the Land Tax. If the Gentlemen of the Representatives will examine that one branch of the excise, I am of opinion they will find it shrunk away to so very little, that there is not a fifth part taken of the Retailers in ordinary, which has heretofore made a good sum when it was duly taken. And the strict collection of excise of Rum, especially if it were raised, would be a means to prevent the ill use of it. I am sensible that several good bills for these ends have been begun in seven years past, but they are always lost, of which I doubt we can scarce give a good reason. They will easily be revived if you have any inclination to them."

June 1. Governor Dudley's speech contains the following extract: "In the business of the revenue, Mr. Treasurer will lay before you the accounts. I wish the Representatives would resume the consideration of the impost and excise, brought forward the last year. How to make them (especially the excise) more serviceable to the Treasury, to abate the Land Tax, and, if possible, by that means, to suppress drunkenness and many other mischiefs, that attend the excessive expense of Rum and other strong drink."

1711, June 13. General Court resolved, that, for the expedition against Canada and other charges, £25,000, in bills of credit, be emitted. For the redemption of this amount, they ordered, that a Tax for an equal sum, should be assessed on Polls and estate, £17,000 of it in the session of May, 1715, and the rest in the session of May the next year. Such was the usual manner of providing for payment of the Province paper money.

1714, June 15. "A message from the House to move for a conference upon a vote for levying and collecting £11,000 only of the sum of £22,000 granted to be raised this year." On the 17th the Board non-concurred and voted an adherence to the larger sum.

1715, June 4. For the redemption of the Province bills, the House had agreed to raise sufficient taxes this year. But as they did the year before, supposing half of £22,000, the sum concurred in by both Houses, would be enough, with other revenue, they wished to defer the assessment of the other half till 1722. From this the Council dissented, and, on the 11th, repeated the same. On July 20th, the Governor expressed himself as follows on this subject:

"At the last session of this Assembly, I earnestly recommended to you the raising of £22,000, granted and determined by two former Assemblies of the Province, for the drawing in of that sum of the Province bills, raised and emitted for the support of the late war and troubles with the Indians. Which said Acts of Assembly were passed by the Representatives and the Council, and presented to the Governor to be signed and passed the seal in due manner, and accordingly in that form are sent home and are there recorded and accepted by the Right Honorable Lords of the Council of Trade and Plantations, as I was commanded by the instructions for the Government; of which every body concerned being apprized. I made no doubt you would without delay have proceeded to apportion and levy it, as those acts direct, as also the Impost and Excise, which are thereby in like manner determined to be raised, in aid of the said taxes severally. You are also sensible how well and thriftily, as also successfully, those sums were disbursed and applied to defray the necessary expenses of the war, and with what honor your Bills passed for the support of those heavy charges, without any disparagement. And it is easy to see how the credit of those Bills must needs sink and fail, if the present or any future Assembly shall, upon any pretence what-

soever, break in upon those clauses in the said Act, for the time of payment. Which, I am willing to give my opinion we have no power to do, nor have we any reason to project it; for that we are in peace and very capable to discharge our debts, in such proportions as they are determined. And since we have neither power nor need to delay the payment, I am of opinion, we shall discourage the public faith of the Province to that degree, that our Bills will fail in their value to the very great injury of every body that have taken them, or are in possession of them. And in this, we are justified by His Majesty's most gracious speech from the Throne—'That nothing can contribute more to the support of the credit of the nation than a strict observance of Parliamentary engagements.' I therefore earnestly recommend the consideration of the Tax, Impost and Excise to your present Resolves, and hope you will make no delay but pass through them in two or three days, not admitting any other business this session."

Notwithstanding this urgent appeal of the Governor, and the several strenuous exertions of the Council to have his wish allowed, the Representatives carry their point, July 31, to have an Act for £11,000 engrossed.

1714, Nov. 4. Among the reasons for issuing £50,000 in paper from the Province Treasury, as a loan to individuals at five per cent., was this, that it would facilitate the payment of Taxes.

1716, Dec. 4. For like causes, it was enacted, that a similar loan of £100,000 in such scrip be made to each County, according to its amount of Rates paid to the Province.

In this year a schedule of the faculties of the polls, as well as their number and estates, in each Town, is required.

1717, June 17. "Voted, that £11,000 only of the £22,000 granted[1] in 1711 and 1712 be levied and collected this present year. And that the duties of impost and tunnage of shipping and excise, together with the income of the Bills let out, and the Light House, be a fund and security for the drawing in the remaining £11,000." Governor Shute consented to this vote.

1718, June 12. The Representatives proposed that £5,500 only of £22,000, previously voted for security of the Province scrip, should be assessed as rates, and that the balance be met

[1] The sum of £8,250 was allowed to be issued in paper money, on condition that it should be redeemed by an equal amount of taxes in subsequent years.

by other incomes. On the 17th, the Council dissented from this proposition. After various messages on the subject, the Representatives agreed, on the 28th, that the Tax should be £8,250. To this the Council demurred. The former body sent up a message, that one reason why it should be no higher was, that "it is so long since a valuation of the Towns has been taken, and therefore there is no certainty of an equality in proportioning them." After several other attempts to settle this question, the Council remark, July 1, "Now lest by not complying with our promises, from time to time, the grants of this Great and General Court become unstable and not to be relied on, which may prove of fatal consequence to this Province, this Board cannot agree to a foreseen deficiency, but are obliged still to insist on their resolve of 30 of June past, yet are ready to join with the House in levying £11,000." July 3, the House inform the Council that they cannot exceed £8,250, because they believe this, "with the other provisions made, as sufficient to draw in the £22,000 of Bills engaged to be done this year." The Council consent, provided that if there be a deficiency, it shall be assessed next year.

While this closeness of adherence was manifested by the Representatives and Council on the question of a Tax, it was so with regard to a Valuation Bill.

1719, May 28. Gov. Samuel Shute, in his speech to the Legislature, had the following passage, as to the backwardness of the Representatives in requiring Taxes, sufficient to redeem the Province paper money: "I must observe to you that, as his Majesty is always inculcating from the Throne the sanction of Parliamentary securities (and the danger of postponing them) which constantly supports the credit of Great Britain, so I think myself in duty bound to give you the same advice, and must affirm that whosoever endeavours to break into such acts of the Province, is attempting entirely to ruine the credit of all General Assemblies and also of the Countrey. I hope what I now say will not only prevent any motion of so fatal a consequence, but will also engage you, if any such breach has been made formerly, to take effectual methods to make it up again."

1720, July 19. The Representatives "voted that £6,000 only of the £17,000, granted 1714 and 1717, be levied and

raised on polls and estates, and that the duties of impost and tunnage of shipping, with the income of the Bills lent out, the Light House, etc., be a fund and security for drawing in the remaining £11,000." "The Board proposed that the £17,000 may be levied on polls and estates, that so the income arising by the duties on impost and excise and other ways, may be received in, and so the sum total ascertained before they come to be reckoned part of what shall be raised, which may, by this means, every succeeding year be accompted part of what is to be raised, and thereby equally ease the Tax and better support the honour of the Government." The Representatives adhered to their plan, and the Council consented.

Part of the Taxes which were assessed on the Towns of Massachusetts, from 1692 *to* 1715, *inclusive.*

ESSEX COUNTY.

YEARS.	1692.	1696.	1698.	1702.	1705.	1709.	1715.
AMOUNT.	£9,683 4 2[1]	£9,619 10.	£5,118 15.[2]	£6,063 10 6.	£22,422 10.	£22,778 7 3.	£11,000.
TOWNS.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Salem,[3]	415 7 0	420 0 0	205 0 0	234 0 0	814 0 0	814 0 0	378 19 0
Lynn,	205 0 0	168 0 0	85 0 0	91 7 0	330 0 0	330 0 0	153 12 3
Ipswich,	550 7 0	435 0 0	228 15 0	260 8 0	950 0 0	1000 0 0	465 10 6
Newbury,	359 19 0	318 0 0	152 10 0	179 11 0	698 10 0	698 10 0	325 3 8
Salisbury,	90 0 0	72 0 0	40 0 0	48 0 0	190 0 0	185 0 0	86 2 3
Haverhill,	100 0 0	78 0 0	40 0 0	54 0 0	200 0 0	160 0 0	83 6 0
Andover,	100 0 0	114 0 0	50 0 0	66 0 0	311 0 0	324 0 0	156 16 2
Gloucester,	115 7 6	78 0 0	42 10 0	51 6 0	192 10 0	201 11 8	98 0 0
Marblehead,	179 6 0	171 0 0	77 10 0	96 12 0	368 0 0	368 0 0	196 0 3
Rowley,	140 0 0	108 0 0	60 0 0	70 4 0	250 0 0	250 0 0	115 8 0
Topsfield,	81 18 0	78 0 0	43 15 0	46 16 0	180 0 0	180 0 0	83 15 8
Wenham,	72 2 0	108 0 0	35 0 0	39 18 0	128 0 0	128 0 0	64 4 10
Beverly,	178 11 0	120 0 0	62 10 0	68 2 0	261 0 0	261 0 0	125 9 0
Manchester,	23 12 0	18 0 0	12 10 0	11 14 0	46 0 0	46 0 0	21 8 4
Amesbury,	50 0 0	27 0 0	15 0 0	24 0 0	110 0 0	110 0 0	69 16 10
Bradford,	38 4 0	36 0 0	20 0 0	24 0 0	105 0 0	125 12 6	68 12 0
Boxford,	50 19 0	54 0 0	30 0 0	34 4 0	138 10 0	138 10 0	64 9 5
	2,750 12 6	2,403 0 0	1,200 0 0	1,400 2 0[4]	5,272 10 0	5,320 4 2	2,556 14 2

[1] This was the first assessment of a £30,000 Rate. See June 8, 1692, p. 290.

[2] This is the second Tax of the current year. See the Table, p. 309.

[3] As our earliest Towns included much more territory formerly than since, the first part of this volume may be consulted to know what has been their diminution in such a respect, and consequently what the lessening of their polls and estates at the time of the change.

Years, . .	1692.			1696.			1698.			1702.			1705.			1709.			1715.		
Towns.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Charlestown, .	425	0	6	300	0	0	145	0	0	152	2	0	590	0	0	590	0	0	274	12	10
Watertown, . .	264	4	10	282	0	0	125	0	0	153	18	0	413	10	0	433	10	0	149	9	1
Cambridge, . .	214	7	6	189	0	0	102	10	0	102	9	0	378	10	0	398	10	0	120	9	5
Concord, . .	120	1	0	150	0	0	72	10	0	87	15	0	346	0	0	340	0	0	156	9	0
Woburn, . .	181	17	2	144	0	0	75	0	0	85	13	0	330	0	0	333	0	0	155	0	0
Marlborough, .	74	2	10	84	0	0	41	5	0	54	0	0	246	10	0	250	10	0	127	8	2
Groton, . .	70	3	0	33	0	0	20	0	0	35	0	0	64	0	0	50	0	0	45	1	7
Reading, . .	140	0	0	102	0	0	55	0	0	63	0	0	254	10	0	254	10	0	118	9	4
Chelmsford, . .	100	7	6	72	0	0	35	0	0	43	19	0	167	0	0	167	0	0	83	6	0
Sudbury, . .	139	12	2	120	0	0	65	0	0	73	4	0	248	0	0	251	0	0	116	16	6
Billerica, . .	82	0	10	51	0	0	25	0	0	32	17	0	157	10	0	161	10	0	75	3	2
Malden, . .	121	3	10	90	0	0	45	0	0	48	6	0	186	0	0	190	0	0	88	8	4
Medford, . .	32	18	0	42	0	0	20	0	0	19	1	0	74	10	0	74	10	0	32	11	6
Stow, . . .	17	15	0	15	0	0	5	0	0	6	0	0	50	0	0	55	0	0	39	4	0
Newton, . .	108	12	0	105	0	0	50	0	0	57	0	0	190	10	0	200	10	0	97	0	6
Sherburne, . .	58	4	4	51	0	0	32	10	0	32	2	0	139	0	0	114	8	11	53	5	4
Lancaster, . .	29	15	9	27	0	0	10	0	0	20	0	0	46	0	0	50	0	0	49	0	0
Framingham. .							10	0	0	9	0	0	80	0	0	114	11	2	58	16	0
Dunstable, . .										9	0	0	32	10	0	10	0	0	19	12	0
Dracut, . .													20	0	0	10	0	0	14	14	0
Lexington, . .																			66	16	4
Weston, . .																			49	0	0
	2180	6	3	1857	0	0	933	15	0	1084	6	0	4014	0	0	4048	10	1	1990	13	2

SUFFOLK.

Years, . .	1692.			1696.			1698.			1702.			1705.			1709.			1715.		
Towns.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Boston, . .	1,405	0	0	1,860	0	0	975	0	0	1,112	8	0	4,200	0	0	4,167	6	7	1,881	14	0
Dorchester, . .	220	7	4	195	0	0	107	10	0	128	14	0	440	0	0	440	0	0	204	16	7
Roxbury, . .	190	5	0	159	0	0	82	10	0	95	8	6	320	0	0	320	0	0	148	19	5
Hingham, . .	164	3	0	156	0	0	87	10	0	100	19	0	346	10	0	360	0	0	167	11	9
Weymouth, . .	105	7	0	105	0	0	50	0	0	58	10	0	195	0	0	195	0	0	90	16	4
Braintree, . .	158	14	10	156	0	0	80	0	0	93	12	0	312	0	0	320	0	0	148	19	5
Dedham, . .	129	4	8	117	0	0	58	15	0	70	4	0	242	0	0	250	0	0	125	13	7
Medfield, . .	88	11	4	90	0	0	47	10	0	58	10	0	235	10	0	235	10	0	109	12	7
Hull, . .	46	0	0	48	0	0	46	0	0	38	0	0	80	10	0	80	10	0	37	10	0
Milton, . .	92	9	2	93	0	0	45	0	0	45	9	0	143	0	0	150	0	0	65	3	2
Mendon, . .	23	10	0	18	0	0	7	10	0	12	0	0	73	10	0	80	0	0	51	4	2
Wrentham, . .	25	0	0	30	0	0	15	0	0	16	19	0	77	10	0	77	10	0	37	10	0
Woodstock, . .										9	0	0	60	0	0	75	0	0	41	13	0
Brookline, . .																115	0	0	55	17	3
	2,648	12	4	3,027	0	0	1,596	5	0	1,839	13	6	6,725	10	0	6,865	16	7	3,167	1	3

HAMPSHIRE.

Years, . .	1692.			1696.			1698.			1702.			1705.			1709.			1715.		
Towns.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Springfield, . .	100	0	0	114	0	0	60	0	0	72	0	0	272	0	0	272	0	0	132	6	2
Hadley, . .	68	7	0	78	0	0	40	0	0	48	0	0	157	10	0	157	10	0	73	6	0
Northampton, .	103	0	0	102	0	0	55	0	0	72	0	0	220	10	0	220	10	0	117	12	0
Hatfield, . .	62	19	0	63	0	0	32	10	0	37	4	0	136	10	0	136	10	0	63	10	6
Westfield, . .	59	3	0	39	0	0	21	5	0	24	0	0	125	0	0	100	0	0	55	17	0
Deerfield, . .	30	12	4				5	0	0	6	0	0				30	0	0	23	5	5
Southfield, . .	29	19	9	24	0	0	12	10	0	21	0	0	90	0	0	70	0	0	39	4	0
Enfield, . .				6	0	0	5	0	0	12	0	0	77	0	0	60	0	0	39	4	0
	454	1	1	426	0	0	231	5	0	292	4	0	1,078	10	0	1,046	10	0	544	5	1

PLYMOUTH.

Years, . .	1692.			1696.			1698.			1702.			1705.			1709.			1715.		
Towns.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Plymouth, . .	121	13	0	111	0	0	65	0	0	79	1	0	300	0	0	212	0	0	98	14	0
Scituate, . .	190	15	0	162	0	0	95	0	0	114	0	0	400	0	0	400	0	0	184	11	3
Duxbury, . .	66	1	0	78	0	0	37	10	0	40	19	0	190	0	0	190	0	0	56	3	6
Marshfield, . .	77	13	0	87	0	0	62	10	0	61	10	0	200	10	0	207	0	0	93	1	10
Bridgewater, .	69	1	0	75	0	0	45	0	0	60	0	0	236	10	0	236	10	0	104	0	4
Middleborough, .	28	0	0	30	0	0	15	0	0	14	14	0	84	10	0	100	0	0	51	4	0
Plympton, . .																108	0	0	50	6	0
Rochester,[1] . .																80	0	0	49	0	0
Pembroke, . .																			35	10	4
Abington, . .																			11	12	9
	553	3	0	543	0	0	320	0	0	370	4	0	1,411	10	0	1,533	10	0	734	4	0

[1] Taken from Barnstable County.

BARNSTABLE.

Years, . .	1692.			1696.			1698.			1702.			1705.			1709.			1715.		
Towns.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Barnstable, . .	138	0	0	126	0	0	80	0	0	92	2	0	360	0	0	380	0	0	176	17	5
Eastham, . .	112	0	0	84	0	0	55	0	0	57	0	0	260	0	0	270	12	6	98	0	0
Sandwich, . .	101	10	0	96	0	0	60	0	0	72	0	0	268	10	0	270	0	0	125	13	6
Yarmouth, . .	93	10	0	78	0	0	52	10	0	58	10	0	199	0	0	208	0	0	98	0	2
Rochester,[1] . .	18	10	0	18	0	0	15	0	0	20	0	0	73	10	0						
Falmouth, . .	26	0	0	21	0	0	17	10	0	20	0	0	73	10	0	73	10	0	34	4	4
Chatham, . .	22	10	0	21	0	0	17	10	0	18	0	0	60	10	0	69	10	0	32	7	0
Harwich, . .				36	0	0	22	10	0	24	0	0	100	0	0	120	0	0	55	17	0
Truro, . . .																			39	4	0
	512	0	0	480	0	0	320	0	0	361	12	0	1,395	0	0	1,391	12	6	660	3	5

[1] Taken into Plymouth County.

BRISTOL.

Years, . .	1692.			1696.			1698.			1702.			1705.			1709.			1715.		
Towns.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Bristol, . .	47	0	0	66	0	0	42	10	0	66	0	0	220	0	0	220	0	0	105	17	0
Taunton, . .	135	0	0	126	0	0	75	0	0	93	12	0	380	10	0	393	3	11	124	16	2
Rehoboth, . .	94	0	0	102	0	0	60	0	0	68	8	0	260	0	0	260	0	0	104	5	6
Swansey, . .	60	0	0	105	0	0	51	5	0	64	7	0	250	0	0	265	0	0	127	8	3
Little Compton, .	58	0	0	66	0	0	47	10	0	66	10	0	260	0	0	260	0	0	120	17	6
Dartmouth, . .	78	0	0	132	0	0	65	0	0	90	0	0	357	0	0	365	0	0	176	8	0
Freetown, . .	13	0	0	15	0	0	11	5	0	18	0	0	160	0	0	70	0	0	39	4	0
Tiverton, . .				24	0	0	20	0	0	40	0	0	165	0	0	170	0	0	88	4	0
Attleborough, .				15	0	0	10	0	0	10	10	0	35	0	0	40	0	0	34	18	2
Dighton, . .																			33	10	4
Norton, . .																			24	13	0
	485	0	0	651	0	0	382	10	0	517	7	0	1,987	10	0	2,043	3	11	980	1	11

NANTUCKET.

Years, . .	1692.			1696.			1698.			1702.			1705.			1709.			1715.		
Town.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Nantucket, . .	99	9	0	90	0	0	50	0	0	55	10	0	210	0	0	220	0	0	112	15	2

YORK.

YEARS, . .	1692.	1696.	1698.	1702.	1705.	1709.	1715.
TOWNS.	£ s. d.	£ s. d.	£. s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Wells, . . .	15 0 0		5 0 0	12 0 0			14 14 2
York, . . .	20 0 0	12 0 0	5 0 0	18 0 0			18 12 6
Kittery, . .	20 0 0	36 0 0	22 10 0	42 0 0	50 0 0	40 0 0	60 7 0
Half of Isle of Shoals,[1]	25 0 0						
Berwick, . .							32 11 8
	80 0 0[2]	48 0 0	32 10 0	72 0 0	50 0 0	40 0 0	126 5 4

[1] Half of the Isle of Shoals, by Charter of Oct. 8, 1691, came under the jurisdiction of Massachusetts.

[2] This is a second of three assessments to make up a £30,000 tax, which has been copied for York County, because the first does not stand charged against it, as against the other Counties.

DUKE'S COUNTY.

YEARS, . .		1696.	1698.	1702.	1705.	1709.	1715.
TOWNS.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Edgartown, . .		40 10 0	25 0 0	36 0 0	109 0 0	103 0 0	51 4 0
Tisbury, . .		27 0 0	12 10 0	17 8 0	68 0 0	61 0 0	24 10 0
Chilmark, . .		27 0 0	15 0 0	17 8 0	101 0 0	105 0 0	52 2 6
		94 10 0	52 10 0	70 16 0	278 0 0	269 0 0	127 16 6

AGGREGATE OF COUNTY TAXES.

Years.	1692.			1696.			1698.			1702.			1705.			1709.			1715.		
Counties.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Essex,	2,750	12	6	2,403	0	0	1,200	0	0	1,400	2	0	5,272	10	0	5,320	4	2	2,556	14	2
Middlesex,	2,180	6	3	1,857	0	0	933	15	0	1,084	6	0	4,014	0	0	4,048	10	1	1,990	13	2
Suffolk,	2,648	12	4	3,027	0	0	1,596	5	0	1,839	13	6	6,725	10	0	6,865	16	7	3,167	1	3
Hampshire,	454	1	1	426	0	0	231	5	0	292	4	0	1,078	10	0	1,046	10	0	544	5	1
Plymouth,	553	3	0	543	0	0	320	0	0	370	4	0	1,411	10	0	1,533	10	0	734	4	0
Barnstable,	512	0	0	480	0	0	320	0	0	361	12	0	1,395	0	0	1,391	12	6	660	3	5
Bristol,	485	0	0	651	0	0	382	10	0	517	7	0	1,987	10	0	2,043	3	11	980	1	11
Nantucket,	99	9	0	90	0	0	50	0	0	55	10	0	210	0	0	220	0	0	112	15	2
York,				48	0	0	32	10	0	72	0	0	50	0	0	40	0	0	126	5	4
Duke's County,				94	10	0	52	10	0	70	16	0	278	0	0	269	0	0	127	16	6
	9,683	4	2	9,619	10	0	5,118	15	0	6,063	14	6[1]	22,422	10	0	22,778	7	3	11,000	0	0

[1] This total differs 4s. from the tax assessed.

Table of Taxes from 1692 *to* 1721.

Date.	Province Tax.			Polls.			Estate.
	£	s.	d.	£	s.	d.	
1692, June 24.	30,000	0	0		10	0	at ¼ of annual income.
1694, Oct. 27.	4,841	10	0		2	0	at 1 penny a pound.
1694, Sept. 14.	9,559	0	0 [1]		2	0	" " "
1695, March 16.	3,189	4	0		1	0	" " "
1695, June 27.	6,026	17	8		4	0	" " "
1696, March 7.	2,333	9	3 [2]				
1696, June 17.	6,340	0	0				
1696, Dec. 18.	9,619	10	0				
1697, June 16.	4,719	0	0				
1697, Oct. 29.	6,040	10	0				
1698, June 27.	3,049	10	0		2	0	at 1 penny a pound.
1698, Dec. 9.	5,118	15	0		3	0	" " "
1699, July 12.	3,079	10	0		2	0	" " "
1700, March 23.	3,079	10	0		2	0	" " "
1700, July 13.	6,038	2	0		3	0	" " "
1701, June 30.	6,041	9	6		3	0	" " "
1702, June 25.	6,063	10	6 [3]		3	0	" " "
1703, July 27.	11,492	0	0		5	0	" " "
1703, Sept. 9.	11,492	0	0		5	0	" " "
1704, June 24.	22,613	0	0 [4]		10	0	" " "
1705, June 30.	22,422	10	0		10	0	" " "
1706, July 13.	22,489	10	0		10	0	" " "
1707, June 13.	22,401	0	0		10	0	" " "
1708, July 2.	22,986	7	4		10	0	" " "
1709, June 15.	22,778	7	3		10	0	" " "
1710, June 26.	22,689	3	9		10	0	" " "
1711, June 12.	22,845	7	3 [5]				
1712, June 9.	22,648	17	3		10	0	" " "
1713, June 17.	22,648	17	3		10	0	" " "
1714, June 25.	16,500	0	0		7	6	" " "
1715, July.	11,000	0	0 [6]		5	0	" " "
1716, June 25.	11,051	13	10				
1717, June 22.	11,000	0	0		5	0	" " "
1718, July 5.	8,250	10	0				
1719, June 30.	4,010	10	6		1	8	" " "
1720, July 23.	6,000	17	6		2	6	" " "

[1] This includes a Tax of June 18, for £2,946 8 8.

[2] There is scarcely a doubt but that the ratio for Polls and Estates, though not put down, was the same in the Taxes from March 7, 1696 to June 16, 1697, inclusive, as before and after.

[3] Payable before the last of Nov. 1703.

[4] One account of this Tax gives it at £22,618.

[5] 1711, Nov. 3. A Tax of £8,000, as security for Province bills of credit, is ordered to be assessed in the session of May, 1716.

[6] Passed to be engrossed, July 31.

Scale of the depreciation of the Province Bills, which were paid for Taxes.

1710, 1711,	at the rate of	8/	for	1 oz.	of silver.
1712, 1713,	"	8/6	"	"	
1714, 1715,	"	9/	"	"	
1716, 1717,	"	10/	"	"	
1718,	"	11/	"	"	
1719, 1720,	"	12/	"	"	

Prices of Grain.

1694, March 27. Corn 2/3, wheat 5/, rye 2/9, barley malt 2/3, oats 1/4, peas 3/6 a bushel.

Commodities taken for Rates.

1720, July 20. "Whereas, through the scarcity of Bills of public Credit, it grows difficult for persons to convert the produce of their lands and other effects into Bills and pay their rates in them, Ordered, that the Inhabitants shall have liberty, if they see cause, to pay the several sums assessed on them, in good barrel Beef or Pork, or in Wheat, Pease, Barley, Rye, Indian Corn, Oats, Flax, Hemp, Bees Wax, Butter in Firkins, Cheese, Hides, Tan'd Leather, Dry Fish, Mackerel in Barrels, Oyl, Whalebone, Bayberry Wax, or Tallow," at such prices as General Court shall decide. This privilege was continued two years more. In the third year, Pitch, Tar and Turpentine, were added to the above articles, as payable for taxes.

Value of Live Stock.

In 1694, 1700, 1710, 1719, Live Stock was valued as follows: Oxen of four years old and upwards, £2 each; horses and mares of three years, £2 each; bulls and cows of three years and above, £1 10 each; sheep and goats, 4/ each; swine above one year old, 8/ each.

Slaves.

In the first of these four years, Indian and Negro slaves were assessed at 12*d.* a poll; but in the three last, they were taxed as personal property.

Transactions of General Court, etc., from 1725 to 1751.

1725, June 17. An act is passed to raise £20,000 on polls and estates, for the redemption of paper money, which had been advanced from the Province Treasury in 1722, '23 and '24, to meet the public charges. Such a tax being then pledged as part of the fund to secure the recall of the bills. This was the common method, which indicates that the taxes were actually owed before they were collected. One means of diminishing the Province bills was the policy of the Representatives, who often persevered in having the amount of taxes less than comported with punctual withdrawment of such currency from circulation. One reason on their part, probably was, that the government of England required greater expenditures for the salary of the Governor here, and in other respects, than the popular branch of our legislature thought fit to allow. The latter supposed that large taxation would give the impression abroad that they were disposed to encourage Governors to seek for authority over them, from the Throne, more for the loaves and fishes than for the benefit they would secure to our people. It was ordered, in reference to this tax, that "all rateable male polls, above the age of sixteen years, at one hundred pence per poll, except the Governour, Lieut. Governour, and their families, the President, Fellows and Students of Harvard College, settled Ministers and Grammar School Masters, who are hereby exempted, as well from being taxed for their polls as for their estates, being in their own hands, and under their actual management and improvement, and other persons, who, through age, infirmity or extream poverty, in the judgment of the Assessors, are not capable to pay towards publick charges, they may except their polls and so much of their estates as in their prudence they shall think fit and judge meet."

As, after the taxes were assessed, persons came into Massachusetts with merchandize and made large profits and then departed before the next taxation, it is ordered, that all such traders, if residing and trading in any town for twenty days, shall be rated "according to their circumstances," and be obliged to pay the sum so required of them.

1725, Nov. 25. The large tax of £48,719 was for recalling what of the £50,000, in paper, was still out. The poll tax this year was 20/10, unusually large, being proportioned to the amount of tax.

1727. As a new feature in levying rates on the people, the Representatives were ordered by the General Court to be paid out of the Province treasury, and put in the assessment on the towns according to the number of such persons, who came from them to the legislature. This compensation,[1] which, in 1692, was required to be 3/ a day for every Representative, and, in 1714, 4/, which continued to May session of 1726—though the act for it did not pass till the next Dec. 28—payable by the towns, one month after the close of the session, was at the last of these dates raised to 6/ a day, while the daily allowance to a member of the Council was set at 10/. Thus began a practice of inserting a rate of this sort in the tax act the next year after it had been paid to the Representatives.

1727, June 1. Lieut. Governor William Dummer informs the Legislature that he had received orders from the Lords Commissioners for Trade and Plantations, that he should not sign any bill "for creating a Paper Currency without His Majesty's express leave." This was intended as a check to so large and frequent emissions of such currency from the Province treasury, in advance of the annual taxes, as had been allowed. It was regarded by most of our people as drawing the reins of Royal authority too tightly upon them, and as too much interfering with their Provincial privileges.

1727, July 5. The two branches of the Legislature having

[1] This compensation was probably raised, chiefly on account of the depreciated paper in which it was paid in 1714 and 1726. When the new tenor bills were issued in 1737, then valued as equal to hard money, the pay of each Representative, June 28, was lowered to 2*s.*, and that of each Councillor to 3*s.* 4*d.* The former, Dec. 31, 1737, was allowed 3*s.* 4*d.* and the latter 5*s.* a day, in the same tenor.

passed an engrossed bill "for making and emitting upon loan" £50,000 of paper money, the Lieut. Governor, William Dummer, informed them that he would sign it, on condition that it should be submitted to the King for his consent, which accorded with his imperative instructions from the Crown. One principal object professed for passing such a bill to its last stage, was to ease the burden of taxes among the population.

1727. The House having proposed, Aug. 22, to assess rates on the Province of £3,278 6, the Council non-concurred the next day. The latter body, perceiving that the former were not disposed to be expeditious about the matter, addressed them on the 25th, and stated that this was the year to assess rates for the redemption of £30,000 issued in bills, 1723 and '24; that both the reputation of the government and credit of their paper depended on a punctual adherence to their pledge.

On the 27th, the Lieut. Governor addressed the Representatives: "In answer to your message to me last night, desiring that the Court may rise this day, I now acquaint you, that, being informed that the great affair of the Tax has not yet been agreed upon between the two Houses, I can by no means think it for the honor, interest and safety of the Province, that this session should be ended before the important matter be effected according to the grants of the Court, and therefore I desire you would proceed to a further consideration thereof."

The House replied, the 29th, in justification of their course. The subsequent passage, showing their views how taxes should be raised, is contained in their message to the Council. "The House might insist upon it as their undoubted right, as they are Representatives of the several Towns within the Province, to order and grant such Taxes to be levied on the inhabitants as they shall judge necessary from time to time, and know them able to pay, and that without controul of the Honourable Board, as they are well satisfied, and might therein justify themselves, not only from the proceedings of the Parliament of Great Britain, but even from the form of the Tax Bill itself, which runs solely and entirely in their name." The Representatives again offered their first sum for a tax. The Council proposed a conference, which the lower House declined. 30th, the Council sent down a stringent reply.

Perceiving that this question would not be brought to an immediate close, his Honor, on the 30th, adjourned the Court to Oct. 4. At the last date, Mr. Dummer had the following extract in his speech: "I hope you will now take into your most serious consideration the Tax Bill for the year, which hath hitherto been delayed and for which I thought it necessary to make this adjournment." This subject, after many explanations and disagreements between the two Houses, was at last settled, Oct. 14, by a tax for £6,000, and an addition of £2,278 6 for the Representatives.

1728, Feb. 21. After protracted debates on the subject, Lieut. Gov. William Dummer very lothfully signs a bill, which had passed both houses, for emitting £60,000 in paper, because he feared that it was contrary to the spirit of regal orders, previously sent to him. Such money was to be called in by annual taxes for several subsequent years.

1729, July 3. As the Governor had signed a warrant for the Treasurer to pay the Council for their attendance at General Court, but had delayed to do the same for the Representatives, the latter complain to him, that they feel themselves wronged by being thus kept out of their due, which the law, for almost three years, had provided should be paid them out of the annual tax. They desire him to allow their compensation. He dealt with them in such a manner, because he thought they had omitted public business for his removal of them to Salem, and had needlessly declined to fix the salary of the chief magistrate (being £1,000 sterling,) in conformity with orders from the throne.

Nov. 29. Lieut. Governor William Dummer, in his address to the General Court, gives them to understand, that he supposed them chargeable, in some degree, for the great depreciation of the province currency, by not laying sufficient taxes for its punctual recall to the treasury. His language is: "The miserable state into which our bills of Credit are sunk, to the great reproach of the government, calls for our united and speedy endeavors to preserve them from growing worse, and if possible, to restore them to that value as to answer their denomination. . And you will do well to consider how far the Legislature is chargeable with the guilt of that oppression,

which widows, orphans, ministers and other people, that have not the remedy in their own power, are daily suffering by their falling below it to so shameful a degree in the purchase of all the necessaries of life."

1730, Oct. 3. The act, specifying how taxes should be regulated, orders that chattels seized for the payment of them, should be "openly sold at an outcry" of the attaching officer.

1731, March 10. With reference to money's being paid by the Governor and Council, without the consent of the Representatives, the last branch, in their message, utter the ensuing language: "The House think it their duty to declare, that it is more particularly their province to raise taxes on the people. So it is incumbent on them to take care that there be no misapplication thereof."

Concerning this matter, the Governor was not a forgetful observer. On the second of April, he remarked to them as follows: "What I now say arises from the difficulty you make in the supply of the Treasury, and in the establishment of his Majesty's garrisons within this province. All your attempts to do these things otherwise than may be conformable to the King's royal instructions, which I have communicated to you, will be vain and fruitless. And, to give you the plainest understanding of them, I will inform you, that for the future, all accompts of service done for the province, are to be brought directly to the Governor and Council, and to them only, for passing and paying." On the 22d, the Representatives protest against these positions.

1731, Aug. 27th. The taxes for which the Governor now gave his signature, were of the following particulars: £6,818; £20 assessed on Weston for not sending a Representative; £4,109 6, for Representatives "for the year 1730–31," and £1,000 [1] for the Council during the same time. The General Court are adjourned to the 22d of September. In the mean time, the question which had been strongly agitated between the Representatives and the Governor, about supplying the empty treasury of the Province, came before the towns. Salem, on the 14th of September, voted, that they did not

[1] The Governor informed the lower House, April 15, 1734, that the King had disallowed the two last sums.

deem it expedient to canvass what the Representatives had recently published on the subject. The Governor, in his speech of December 2, remarked to the Representatives, "You well know there has been no money in the treasury for more than six months." This body replied on the 29th, that the cause of such deficiency was his refusal to sign the bill which they passed with the Council, to prevent its existence.

1733, April 20. Among the questions which were still sharply discussed between the Governor and the Representatives, the raising of funds to meet public charges was a prominent one, attended with much consumption of time and an increase of prejudice in England against our Province. From their reply to his speech, an extract or two are given. "The House, who are the Representative Body of this people, are loudly called upon to do all that in them lies, plainly to demonstrate, that the several matters of charge, therein exhibited against them, are groundless surmises and insinuations. With respect to the supply of the Treasury, the House hath too much occasion to fear your Excellency hath not afforded your help; His Majesty's Royal Commission appointing you Governor, directs you to govern and rule this people according to the several rules and authorities mentioned in the Charter, and at your entering upon the Government, you took the oath of office. Ought, therefore, an instruction from His Majesty, disagreeable to the powers granted in the Charter, influence and obstruct your Excellency in putting in force those things that are perfectly agreeable and consistent with the Charter?"

Aug. 15. Governor Belcher remarks to the Representatives, that the royal Order in Council, as an answer to their address, and the decision of the House of Commons, in reply to their memorial, left them no excuse for leaving their Treasury moneyless "for more than two years past." The King expressed "his high displeasure" at the course of the Representatives. The House of Commons resolved, that their complaint "is a high insult to His Majesty's Government, and tending to shake off the dependence of said Colony upon this Kingdom, to which by law and right they are and ought to be subject." Still our Representatives held fast to what they considered their constitutional privileges. On Oct. 5, they voted not

to supply the Treasury according to the regal instruction. Still, by advice of his Council, the Governor concluded, Nov. 2, that he might sign a bill for £76,500 in Province paper, to meet the public demands, consistently with his instructions from the Crown and the principles of the Charter. At the same time, the Representatives did not intend to have their action, in this instance, construed as yielding their Charter rights. So large a sum was ordered to be redeemed in the course of successive years by taxes on polls and estates.

1735, July 3. The tax now enacted, was much higher "on account of the proposed imposts being lowered." For this cause, it bore hard on towns whose condition was not prosperous, and brought application to the Legislature for relief.

1736, Jan. 16. It was enacted, that as collectors would not collect some of the Province taxes, because no law permitted them to require the assistance of others to compel the recusants, they should be so empowered.

The taxes of £9,000, enacted Feb 4, 1737, of £6,000 and £12,500, July 2, were to redeem Province paper, advanced to the Treasury. These three sums were of the New Tenor bills, valued at the rate of 6/8 for 1 oz. of silver, which was three times the worth of the Old Tenor bills. That we may judge of the value of the taxes, which were computed on the basis of the Province paper, down to Feb. 4, 1737, the rates of such paper are subjoined, with others, to 1752.

As the Representatives adopted a novel method to raise funds for the public necessities, Governor Belcher, July 11, 1739, thus expressed himself: "The joining the Tax of this year for calling in a certain sum of bills of credit, which you are obliged to by law, to a bill for supply of the Treasury, is perfectly new, unparliamentary and would be of dangerous consequence. That you may no longer delay the support of the King's Government, you may depend I shall not give my consent to any Bill of the nature you have now laid before you." The bill, so noticed, was passed by the House to be engrossed, June 26th. After a prorogation of the Court from the day of the former of the two last dates, they were convened on the 19th of September. Then, in connection with the war between Spain and England, he remarked as follows: "As money is wisely called

the sinews of war, so you must be sensible the expense necessary to be made as soon as possible for your safety, cannot be defrayed without it. And you also know in how naked a condition you left the publick Treasury at your rising. You will therefore now make an ample supply for payment of debts already due from the Province, and for defraying the future, growing charge, while things abroad seem to have such a threatening aspect upon us."

Here the chief magistrate obviously referred to the bill originated by the Representatives, for the twofold purpose of advancing money to the Treasury and laying an assessment on polls and estates, against which he had uttered his decided objection, as counter to the royal instructions. On the 18th of December, the latter body, in speaking of their readiness to raise funds to meet Provincial charges, as they had proposed, say to him, "neither can they by any means come into a Bill conformable to your demands." With regard to providing for the necessities of the Commonwealth, in a manner fitted to what they deemed Charter principles, the Representatives made a proposal, Jan. 3, 1740, to the Council for another address to the King. But the latter replied to them, that, as they had not apportioned "the tax laid on this present year," such a movement would be prejudicial," but that, if they would assess the tax, as the Governor wanted them to, they would unite with them in a petition to the Throne. On the 7th, the Representatives sent up a message to the Council of non-concurrence with their views. On the 10th, a conference having been held between them, the Board and House agreed to send an address to His Majesty. After a prorogation to the 14th of March, the Governor, still dissatisfied with the course of the Representatives, thus observed to them: "I have once and again laid before you the defenceless state of the Province, the danger and injustice of an empty Treasury, and the breach made on the publick faith." The House again vote to supply the Treasury with £106,000 in bills, to be recalled by taxes on the people in 1742, '43, '44, though they assigned these assessments beyond 1741, to which the Governor had repeatedly assured them that he was limited by Parliament. But such an effort was countervailed. A reason, offered by the Representatives

for not assessing so large a sum prior to 1742, was, that it would be a greater burden than the people could bear. The question was tried among them, on the 25th, whether they would come into the Governor's views on this subject, and decided in the negative by 58 to 19.

In the mean while there was an extensive and loud cry through the Province for paper money, as a medium of trade. This was much increased by the protracted emptiness of the public Treasury. It was, also, accompanied with various schemes and movements for private banks, and with measures of the Executive to crush them. Then was a period of one among the greatest pecuniary convulsions ever experienced by our Commonwealth. Then the popular branch of our Government were accounted in England as ready for rebellion against the Crown, because they contended for their Charter rights in the mode of providing funds to liquidate public charges.

In connection with the subject of advancing paper money on funds of taxes, such currency amounted, from 1702 to 1740, to £1,132,500, besides £310,000 on loans.

1740, March 19. In continuance of the controversy between Governor Belcher and the Representatives, he mentions that there are £210,000 in bills now circulating, £40,000 of which are on loan, and the rest was engaged to be recalled by 1742, and this will be a heavy burden, particularly as no provision is made to supply the place of paper currency.

May 28. The speech of Governor Belcher has this passage: "The unhappy proceedings of the last House of Representatives in refusing to draw in the Bills, they were obliged to by Law, and to make provision for payment of the publick debts, or for the necessary defence of the Province, I hope, will stimulate you to make these things your early care." Relative to the two principal sources whence income was derived to lessen the total of taxes, the same document observes: "The term for which your excise was farmed, is near expiring. You will, therefore, take the needful care about it; and if you raised the excise in ease of the impost, it would be agreeable to the wisdom of all nations, and to enlarge it, particularly on Rum, and all other spirituous liquors, might be some restraint on the great intemperance, which people of the best figure and virtue among us, are daily complaining of."

May 30. The question was considerably debated in the House whether, conformably with the speech of the Governor, a Tax Bill should be prepared, so that the Province bills, of the old tenor, which had been ordered to be redeemed the last and present year, might be recalled so far as this could not be effected by the revenue from excise and impost. It passed in the negative; a significant intimation that the House were not yet ready to leave their stand.

June 14. Still adhering to their position, they passed a bill for £112,000, as a supply for the Treasury.

June 23. The Governor, as usual when about to address them, sent for them to wait on him in the Council chamber. There he thus spake to them: "Had you fully considered how often I have said from the chair, that a Bill for supply of the Treasury, of the nature of that now passed by you, could not have my consent, it might have saved the time and charge to the Province of projecting and passing it. An unguarded sea coast, a long exposed land frontier, many of the fortifications dropping down, and all of them, in a manner, defenceless for want of men and warlike stores; the loud complaints of the officers and servants of the government for want of their just dues, so long and so unreasonably detained from them, the bounty, offered by this Court, in their present session, for the encouragement of volunteers, in the intended expedition, and no money to pay, which does but carry disrespect and discouragement in this Province of what His Majesty has undertaken, and may tend so much to the honor of his Crown, and to the benefit of his people, and of this Province in a particular manner;—the defect in all these things is owing to an empty Treasury, the supply whereof is properly to begin with you."

June 27. Having discussed the question whether they would yield the point and provide for the Treasury on a fund of taxes to be paid not beyond 1741, the House agreed to have it done.

July 7. The act for the sum, which they so agreed on, being £80,000, old tenor, received the sanction of the chief magistrate. Though circumstances induced them to this compliance, they no less considered the regal orders, as to restricting their fiscal concerns, an infringement of their political rights. For giving his consent to such emission, Mr. Belcher was cen-

sured in Parliament. He justified himself, in writing to our agent in London, and wondered that any should find fault with him for it, seeing that his instructions from the Crown allowed him to sanction bills for £30,000 a year, and that the £80,000 being old tenor, were not worth so much as the less sum.

July 9. The act for laying an assessment, which had been delayed more than a year, because of disagreement between the Executive and the House, included the pay of the latter branch for two years.

Nov. 26. Mr. Belcher sent a communication to the House. It contained additional orders from the King, on the subject of currency. A passage of it, addressed to the Governor, and applicable to the emission of Province bills on the basis of taxes, follows. "It is his Majesty's will and you are further commanded, under pain of being removed from your government, not to give assent to any act, whereby bills of credit may be issued in lieu of money without a clause inserted, declaring that the same shall not take effect until the said act shall be approved by his Majesty." Thus renewedly cautioned, his Excellency could not harmonize with the popular branch of the Legislature, who professed and held the position, that such royal interference with their domestic affairs was a grievous infringement on their liberties.

Still resolved to carry out this principle, they passed a bill to be engrossed, December 19, for supplying the treasury with £110,000 in paper, without any reference to the royal injunction. Such an omission, of course, prevented the Governor from giving his consent, and, at the same time, rendering obedience to the crown. His language, January 9, 1741, was, "As to the bill projected by you, you very well knew it could not possibly pass into a law, it being made in the face of several of his Majesty's royal orders, lying on the publick records of the Province." In reply to this, the House sent a message to the Governor.

1741, April 2. An extract from it is here presented. "We know not what will be the event of your Excellency's application to the crown, but should it be to remove us off from our ancient usage and foundation, it will probably yield little comfort to your Excellency, but much distress to us, and certainly

discourage his Majesty's people here in raising moneys for the defence of the country. This House are much concerned, that they should expend so much of their constituents' money and so much of their own time the last session and that all they did for the support of the government and towards fortifying the province, although agreed to by the honourable Board, was by your Excellency made void, and so it seems would have been, had we sit a much longer time, and made never so many concessions; unless we had inserted a suspending clause in the supply bill, and also have put the moneys raised for fortyfying the Province into the hands of the Governour, or such as must be under his absolute controul. Things utterly unknown to our ancestors, and by no means to be complied with by us; in as much as we conceive the former would operate very dangerously against our liberties, and particularly the legislative power given to this court by the royal charter; and that the latter would greatly tend to expose the properties of his Majesty's subjects, as several instances in the Plantations testify. If at a time when your excellency is attempting a new method in the granting of moneys for fortifying the Province, or for inserting a suspending clause into our acts, the Representatives should not then struggle in every becoming way to maintain and preserve their liberty, they would act more like vassals of an arbitrary Prince, than the free subjects of King George, their most gracious sovereign." This spirit, though occasionally oppressed by the hard hand of power, had always been cherished by our Puritan fathers, and was still to triumph.

1741, July 8. The Governor informed the House, that William Shirley was appointed to succeed him. Such information was glad news to the people at large. They hoped, that he would not be trammelled with the regal orders, concerning the provisionary clause as to acts for supplying our public treasury, however well intended to prevent greater depreciation of the Province paper.

Aug. 8. As the House had passed a bill to be enacted for £200,000, on the foundation of taxes, the 31st ult., Mr. Belcher repeats his objections against it as insuperable, because the commands of the throne forbid the mode of its being granted. For such resistance which he could not avoid, he lost the favor

of the Province at large, and also his office. He had cause for his subsequent complaint, that faithfulness to his royal master occasioned his being transferred to New Jersey, a smaller government, and of less income.

Mr. Shirley's commission having been proclaimed in Boston on the 14th, he entered on his duties the 17th, as chief magistrate. In his speech, he promised the legislature to do all he could consistently for their "rights and privileges, religious and civil." In an address of the House, next day, they observe, "It is a great satisfaction to this people to have a gentleman set over them, that is so well acquainted with and affected to the laws, liberties and interests of his country, and who very lately espoused their cause in a very important article."

Oct. 14. Governor Shirley signs a bill for the payment of the Council and Representatives and others, separate from the common tax on the towns. The writer has seen no tax of the latter sort for the current year, except one for £9,000, voted by the House, Oct. 8, to be assessed, "agreeable to the tax act, which was issued the last year." While the chief magistrate sanctioned various bills, passed for this purpose by the Council and house, he declines to confirm the supply bill for £30,000, because he thought some of its conditions had better be altered. His objections were various, and one among them was the still continued instructions of the King. This must have damped the perseverance of the Legislature, who had stoutly contested the same point with his predecessor. Mr. Shirley, at the same time, promised to do what he could for the removal of the regal orders, which thus bound him.

1742, Jan. 15. Having information, welcome to the House, the Governor "directs" their attendance in the Council chamber. His address to them furnishes the following passage: "Since the last time of my meeting you here, I have received undoubted assurances that His Majesty has been graciously pleased in his Royal instructions to me for my conduct in the government of this his Province, to omit *that*, whereby Governor Belcher was restrained from giving his assent to any act for emitting Bills of Credit without inserting a suspending clause therein, to prevent its taking effect till His Majesty's pleasure should be known concerning it. As this is an alteration, which

I am perswaded will be very agreeable to you, and has been occasioned through my accession to the Government, I mention it to you with no small satisfaction." Thus was a difficulty taken away, which had excited many fears of our fathers lest the regal power would continue to be exercised for cramping their liberties by interference with their domestic financial concerns. Their resolute, persevering stand against such policy, showed that they regarded it as a vital thrust at their rights, as Englishmen, and a sufficient cause for them to resist it, even at the repeated and extreme displeasure of their sovereign. Their deliverance from it was hailed by them with patriot emotions, as that of their predecessors, from the arbitrary taxation of Andros, was, and that of their successors from the operations of the Stamp Act. But for another order of the King, which still remained in force, requiring our Legislature to settle a fixed salary on the Governor, they could have proceeded with Mr. Shirley in his administration very harmoniously. On this point, the House thus express themselves, April 6, 1742: "To settle a salary as proposed, would be of dangerous consequences to the Liberties and Priviledges of his Majesty's subjects of this Province, and therefore the Representatives can't in faithfulness to their Constituents, do it." This is of the kindred spirit, which the House had long exhibited on the same subject, as well as on the mode of supplying their Treasury.

In 1742, the General Court designated for each town its proportion of £1,000, as the rule of its being assessed in annual taxes.

1743, May 27. Commending the redemption of the old tenor paper, in the ratio of one ounce of silver for 20/, as proposed by the Legislature, Feb. 4, 1737, the Executive remarks, "I am very sensible how the present and succeeding years are burthened with taxes."

1745, Jan. 9. In order to ease the weight of taxes, our government resort to the doubtful method of raising £7,500 by a lottery.

1746, June 20. As the Council had altered the Tax Bill for this year, sent up to them by the House, the latter branch, when it was returned, had the succeeding entry made on their Journal: "Read and non-concurred. Forasmuch as the House

apprehend the honorable Board (according to the constant usage of the General Court and ancient privilege of the Representatives of the People) may only concur or non-concur a Tax Bill, but may not make any amendment."

June 21. The Board sent a Committee to the House with the Tax Bill, still adhering to the amendment.

June 24. The House hold their position on this subject.

June 26. A message from the Council follows. "Although the Board apprehend they have a just right to make an amendment on a Tax Bill, at least in a matter circumstantial, which was the point in dispute between the two Houses on the present Tax Bill; yet rather than delay the important business of the Court at this critical juncture, the Board have concurred the Tax Bill as sent up by the honourable House." This Legislative skirmish is adduced to show with what exact vigilance the popular branch of our Government watched over the manner of providing funds for its support; how they were alive to the importance of keeping the purse under their own control, as an efficient means of preserving the public liberty from any deadly assaults of the sword.

However the Council yielded the point about the tax bill, they, in the afternoon of the same day, subjoined a clause to a vote of the Representatives for supplies of sailors and soldiers on board of transports, and then sent it down. The House read it and unanimously non-concurred. They also voted a message for the Board, from which is this extract. "It is very surprising to the House, that the honourable Board should in their vote of this day begin a grant of a great expence to this Province; for how reasonable soever the particulars voted may be, yet the House apprehend such grants should always originate with the people, who are at the cost of them."

Thus we have another instance, in which the Representatives felt themselves bound to contend for what they considered essential to the liberties of the Province.

June 28. As the cause of large, subsequent taxation, a bill for £82,000, and another for £25,000, to supply the treasury and support the expedition against Canada, receive the signature of Governor Shirley. In reference to the object for which our government so provided, he observes, "I am sure it

has been the cry of the whole country ever since Canada was delivered up to the French; *Canada est delenda.* They always looked upon it as a Carthage to the northern colonies, which, if they did not destroy it, would in time destroy them." To account for the high rates laid on our population at this period, we quote his words. "The standing charge of Massachusetts, to maintain their barrier against the enemy, is thirty thousand pounds, *communibis annis*, which they would be eased of if Canada was taken."

Sept. 13. A third bill for this year, of £10,000, to supply the treasury and meet charges of the Canada expeditions, is enacted.

1749, Jan. 26. As one of the events, in that period, most interesting to the people, and most affecting pecuniary concerns, both public and private, an act is passed for the redemption of all the Provincial paper money. This document required, that such a work should be accomplished by March 31, 1750, though the commissioners for it did not close their labors till June 3, of the next year. The means for compassing so important an end, was £183,649 2 7½ sterling, granted by Parliament to Massachusetts for their charges in taking and securing Cape Breton. Thus a large amount, for which our population had been onerously, but necessarily taxed, came back to them in a seasonable time, and assisted the legislature to conduct their financial concerns with less perplexity and far greater advantage.

A few days after the preceding act was passed, it was despatched to William Bollan, our agent in London, for the royal sanction. On the third of April, this gentleman, aware that a bill was before Parliament relative to the colonies' legislation about their own currency, he petitioned, that it might be arrested as inconsistent with the charter rights of the latter bodies, and with their privileges as Englishmen. He grants, that it would be well for their paper money to be stopped, but desires that they may do it themselves.

1750, Jan. 22. Leave is granted for the people, if not able to pay money, to meet their Province tax bills in merchantable hemp, flax, winter and Isle of Sable cod fish, refined bar iron, bloomery iron, hollow iron ware, Indian corn, rye, wheat, bar-

ley, peas, pork, beef, duck or canvas, whalebone, cordage, train oil, bees wax, bayberry wax, tallow, sheep's wool and tanned sole leather.

June 28. As the House believed that the people were too greatly burdened with taxes to be assessed this year, they purposed to defer such a custom to the next year. Aware of their intention, the Council sent them a message as follows. "The omitting a tax on the present year, and laying one on the next, in addition to the burden already upon it, is of dangerous consequence. Nothing now remains in the power of the Board, except an earnest recommendation to the honorable House, that they would still lay a moderate tax on the present year to raise a fund in the treasury for the future service of the government, as the General Court shall order. And if the House shall refuse a compliance herewith, it is desired that when the burdens of future years shall lay heavy upon the people, it may then be remembered, that the Board have used their utmost endeavour to obtain this tax, and that it has been refused by the honorable House." However thus forcibly addressed, the Representatives did not change their policy. On Sept. 26, Spencer Phips, the Lieut. Governor, addressed them on the subject. "The state of the treasury is such, that an immediate supply is needful for the discharge of the debts of the government and for the further support thereof. And the danger we are in of a great increase of the future charges of the government, makes it of the highest imprudence to suffer the present year to be free from taxes. And although you thought in your last session you had sufficient reasons then for omitting a tax act, yet as the face of your affairs is now much altered, I hope you will no longer delay it."

As the House had not felt that these reasons and those of the Council were sufficient to overcome their own objections, his Honor, on the 5th of October, again appeals to them. "Gentlemen of the House of Representatives. The first day of your session, I recommended to you two things as of great importance to the interest of the province, the supply of the treasury and a tax act. You sent me a message this day, desiring a recess. You are sensible there is no money in the treasury, even for the charge of an express, or the payment of

any small services in the ordinary affairs of the government. What inconveniences must then arise in case the Indians should continue or renew their hostilities on our frontiers, or any less probable demand for money should arise; not to mention the hardships and suffering of those persons who have already done service and remain unpaid? You are at a loss how to supply your treasury with money. If you make a tax now, it will bring money into your treasury for the service of the government another year; but if you neglect it now, you certainly will find greater difficulties in supplying then, than you find at present. You would think any private person imprudent, who involved himself in debt from year to year for the charges of his living, neglecting the usual means for providing for it. Will it not then be thought extremely imprudent to leave the people without any taxes, the usual means of supplying the government, and contract debts from year to year? Or can it be imagined, that it will be as easy another year to pay the charges of government and a past debt too, as it is now to pay the charges alone? I acknowledge you have a right to originate all acts of this nature, but I think, that when the danger by a neglect, is so apparent, it is incumbent on me to urge and press them upon you; and in doing this, I have no other motive but the interest of the people you represent." Notwithstanding such close arguments, the House parried off the tax bill, and passed another for borrowing £4,000, which, on the 11th of October received the signature of the Lieut. Governor. Thus it came to pass, after a long series of years, that there was no province tax assessed on the people in 1750. As already perceived, it was not an event for joy on account of an overflowing treasury, but one of regret, because the public were borne down with protracted burdens. The theory of the subject teaches us, that crowding the liabilities of one period upon those of another, was not wise, though the practical application of it on our Commonwealth may have justified the representatives in their position.

1751, Feb. 8. As an instance of new phraseology, a bill is enacted, for supplying the treasury with twenty-six thousand and seven hundred *milled dollars*, payable in taxes.

Feb. 14. Referring to an event, novel since the depreci-

ation of Province bills, and hopeful as to a better currency, we have the succeeding record of a vote, passed by the General Court. "Whereas there is a considerable part of the taxes paid into the treasury in silver and copper, by means whereof those bills, which would have been brought in by way of tax, will be brought in to the Committee appointed for exchanging the money, etc., therefore, voted that the Province Treasurer be and hereby is directed to pay out such silver and copper, as is or may be brought into the treasury by the several constables or collectors to answer the orders drawn by said committee, in the same manner and within such time as is provided for by the several acts of this government for redeeming the bills of this Province."

April 18. For the purpose of partly supplying the lack of a general tax the last year, an act is passed for another lottery of 26,700 milled dollars.

Oct. 2. The Lieut. Governor, Spencer Phips, observed to the Representatives: "You will find that you are disappointed of your expectations of raising by a lottery, a sum sufficient for the supply of the treasury. Many persons, who have been in the service of the government, are great sufferers, their demands being of long standing. The public affairs must be very much embarrassed, if speedy care be not taken to prevent it. I therefore desire you to consider of ways and means for raising of money for the service of the Province. I cannot help putting you in mind on this occasion, how earnestly and repeatedly the House of the Representatives of the last year, was urged both by me and his Majesty's Council to originate a tax act. If such an act had then passed, the difficulties you are now under, would have been, in a great measure, prevented." On the 9th, a bill was enacted to meet such an emergency, for supplying the treasury with £4,545, which principally depended, as usual, for being repaid by taxes.

Part of the Taxes assessed on the Towns of Massachusetts, from 1721 *to* 1751, *inclusive.*

ESSEX COUNTY.

YEARS, . .	1721.			1726.			1730.			1737.			1741.			1746.			1751.					
AMOUNT, . .	£6,000.			£20,000.			£10,590 15 [1]			£48,920 9 3 [2]			£9,000.[3]			£31,069 1 3			£35,685.					
																			Representatives.			Province.		
TOWNS.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Salem, . . .	159	12	1½	528	6	4	253	8	8	1,358	17	0	258	15	0	882	10	0	81	0	0	800	12	0
Lynn, . . .	74	13	9	244	4	8	106	3	0	471	3	9	86	5	9	325	13	6	57	0	0	281	5	0
Ipswich, . .	171	11	3	563	4	0	253	2	8	1,348	4	0	253	10	0	828	15	1	81	8	0	682	5	0
Newbury, . .	143	7	6	476	7	10	206	11	4	1,134	16	6	230	12	6	759	4	2	60	4	0	880	15	0
Salisbury, . .	49	6	7½	163	17	10	85	10	4	433	10	0	79	10	0	217	13	0	58	0	0	186	4	0
Haverhill, . .	64	16	3	200	0	0	89	7	4	459	12	9	84	9	9	220	4	2	50	8	0	223	2	0
Andover, . .	70	12	0	249	4	0	127	18	0	562	0	3	104	13	3	373	9	6	55	8	0	383	10	0
Gloucester, . .	72	4	9	240	1	6	116	3	4	629	2	9	117	15	9	382	10	5	42	0	0	396	10	0
Marblehead, . .	135	18	1½	473	9	11	220	8	0	970	16	0	171	0	0	582	8	0	57	12	0	522	7	0
Rowley, . .	56	10	6	183	16	10	98	19	8	383	5	0	68	5	0	243	15	5	42	12	0	242	17	0
Topsfield, . .	30	12	9	99	13	6	60	3	0	204	5	3	32	13	3	134	3	8	16	12	0	107	3	0
Wenham, . .	27	18	7½	89	14	2	59	1	0	193	16	9	30	12	9	122	11	8				89	5	0
Beverly, . .	60	18	9	199	7	0	97	13	0	392	4	3	70	6	3	236	11	9	52	16	0	184	5	0
Manchester, . .	13	0	3	39	17	5	21	16	0	128	5	0	25	13	0	82	15	5				64	5	0
Amesbury, . .	44	15	9	148	10	8	91	15	0	395	2	0	70	10	0	187	16	3	58	16	0	176	15	0
Bradford, . .	30	3	3	99	13	7	84	13	1	233	8	9	38	5	9	145	5	11	26	0	0	157	5	0
Boxford, . .	27	8	6	89	14	3	62	8	8	246	6	0	41	2	0	167	0	5	58	0	0	140	5	0
Methuen, . .				29	5	2	13	17	4	136	17	6	27	7	6	43	18	9	5	0	0	102	5	0
Middleton, . .							15	0	0	117	15	0	23	11	0	97	14	11	10	0	0	79	8	0
Rumford,[4] . .										56	5	0	9	0	0									
	1,233	10	9	4,118	8	8	2,063	19	5	9,855	13	6	1,823	18	6	6,034	2	0	813	4	0	5,700	3	0

[1] The tax of 1730, included £2,351 15 for the pay of Representatives. [2] The tax of 1737, comprised £3,825 8 to compensate Representatives, and £165 for Town fines. [3] The tax of 1741 was payable in New Tenor bills. At the same date, a rate for £18,000 in the current Tenor was granted. [4] Assigned by the King in Council to New Hampshire, in 1740.

MIDDLESEX.

Years, . .	1721.			1726.			1730.			1737.			1741.			1746.			1751.					
																			Representatives.			Province.		
Towns.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Charlestown, .	136	4	3	340	4	10	183	3	4	912	2	3	169	15	3	426	11	6	89	8	0	319	5	0
Watertown, . .	55	8	3	179	3	6	96	6	0	380	18	6	36	18	0	143	15	8	56	0	0	121	4	0
Cambridge, . .	50	9	7½	165	9	0	86	6	8	330	15	9	58	16	9	208	15	4	31	8	0	203	5	0
Concord, . . .	77	6	9	250	14	4	106	7	6	451	19	0	82	7	0	262	11	2	64	12	0	242	17	0
Woburn, . .	74	17	3	247	4	5	106	15	8	360	16	6	64	8	6	209	11	5	44	12	0	197	5	0
Marlborough, .	59	14	9	208	9	8	76	13	0	340	19	9	60	6	9	242	12	11	58	16	0	214	15	0
Groton, . .	33	6	9	119	12	6	82	8	0	292	6	3	51	4	6	211	18	5	45	0	0	222	13	0
Reading, . .	52	5	3	173	13	8	85	19	4	343	1	9	61	4	9	226	9	0	56	0	0	201	16	0
Chelmsford, . .	48	3	3	160	1	0	65	16	2	248	13	3	41	10	3	139	6	6	52	0	0	121	8	0
Sudbury, . .	60	18	3	199	6	9	95	6	8	403	15	3	72	14	3	237	1	6	57	12	0	215	10	0
Billerica, . .	47	9	9	157	16	2	77	17	10	271	11	6	44	12	6	147	4	2	54	4	0	125	1	0
Malden, . .	37	19	9	179	4	0	77	0	4	292	1	0	51	15	0	189	6	6	46	16	0	159	6	0
Medford, . .	19	4	3	59	16	4	24	2	0	176	11	0	28	13	0	111	6	2	56	12	0	109	11	0
Stow, . . .	21	6	1½	80	16	6	46	6	0	147	17	6	25	11	6	88	17	6	59	0	0	74	7	0
Newton, . .	46	0	7½	159	9	6	80	15	0	309	13	6	55	5	6	228	13	9	56	0	0	197	15	0
Sherburne, . .	31	19	3	70	16	6	55	8	0	176	4	6	27	1	6	75	12	11	10	0	0	83	17	0
Lancaster, . .	37	5	9	129	11	6	92	10	8															
Worcester, . .	6	0	0	39	17	6	54	5	4															
Oxford, . .																								

MIDDLESEX, Continued.

Framingham,	37	18	9	126	1	10	77	14	8	270	9	9	53	2	9	179	14	2	54	16	0	162	3	0
Dunstable,	11	10	10½	29	18	2	18	13	4	105	7	6	16	5	6	42	15	0[1]				51	7	2
Dracut,	8	18	9	29	14	11	15	1	4	82	10	0	16	10	0	47	5	3				58	8	0
Lexington,	36	1	3	119	17	5	70	2	0	266	10	3	45	11	3	155	4	8	54	16	0	136	5	0
Weston,	23	9	4½	78	0	0	56	4	8	207	12	9	33	9	9	137	16	6	57	8	0	118	10	0
Westborough,	13	2	9	43	17	2	18	2	0															
Leicester,	1	16	1½	19	18	10	13	19	4															
Littleton,	6	0	0	39	9	5	23	14	0	172	6	3	27	12	0	111	15	8	55	8	0	85	8	0
Holliston,				35	8	3	12	0	0	92	1	3	18	8	3	82	8	3	5	0	0	68	5	0
Stoneham,				56	1	6	17	18	8	94	2	6	18	16	6	60	13	8				52	7	0
Hopkinton,				19	18	10	12	18	0	152	2	0	22	10	0	85	12	6	26	8	0	74	10	0
Rutland,				9	19	8	7	16	0															
Shrewsbury,							14	14	0															
Southborough,							17	6	0															
Bedford,							28	13	0	110	13	9	20	2	9	66	1	0				70	3	0
Westford,							25	6	6	145	7	6	27	1	6	77	1	6	22	16	0	82	7	0
Wilmington,										91	19	9	18	3	9	54	10	2				60	14	0
Acton,										49	2	6	9	16	6	38	2	5				44	8	0
Tewksbury,										74	8	9	14	17	9	50	4	8				59	16	0
Nottingham,										57	18	9	11	11	9									
Townsend,													9	0	0	32	0	6				45	7	0
Litchfield,													6	15	0									
Waltham,													32	12	6	130	9	8	38	0	0	104	4	0
Natick,																28	10	0				41	4	0
	1,034	17	9	3,529	13	8	1,923	11	0	7,412	0	6	1,334	12	6	4,530	0	0	1,122	16	0	4,125	1	2

[1] This, and the tax of 1751, included the people of Nottingham.

Years, . .	1721.			1726.			1730.			1737.			1741.			1746.			1751.					
																			Representatives.			Province.		
Towns.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Boston, . .	1,099	2	3	3,657	1	8	1,583	4	0	8,230	16	0	1,521	15	9	5,209	16	0	173	0	0	5,170	8	0
Dorchester, . .	83	14	3	269	9	2	97	9	4	419	11	0	74	5	9	272	2	0	44	8	0	279	6	0
Roxbury, . .	62	17	6	207	6	6	92	13	8	422	5	0	78	9	0	288	19	7	47	16	0	281	10	0
Hingham, . .	63	16	6	212	1	4	111	1	4	466	5	0	85	4	0	327	13	8	55	12	0	333	15	0
Weymouth, . .	44	4	6	146	18	11	81	15	0	290	5	0	50	2	0	187	12	9	56	0	0	189	15	0
Braintree, . .	65	17	3	218	17	9	103	6	0	407	8	9	73	10	9	304	15	0	54	16	0	322	10	0
Dedham, . .	50	18	3	145	5	8	82	7	8	337	13	9	67	17	6	223	1	7	54	16	0	221	15	0
Medfield, . .	30	18	0	102	13	4	66	14	8	229	2	9	38	2	9	122	11	5	37	16	0	137	15	0
Hull, . . .	14	18	9	49	13	6	17	11	4	79	6	3	15	17	3	63	13	0				51	15	0
Milton, . .	32	5	3	107	4	10	40	11	4	221	7	3	37	12	3	134	18	2	29	12	0	148	17	0
Mendon, . .	37	13	9	134	11	4	63	7	7															
Wrentham, . .	32	15	3	118	12	6	77	14	8	318	17	9	56	8	9	179	10	8	25	4	0	222	10	0
Woodstock,[1] .	31	12	3	102	13	4	64	14	0															
Brookline, . .	25	18	3	86	3	0	52	14	8	180	13	6	29	9	6	112	17	8	47	8	0	86	14	0
Sutton, . .	6	0	0	44	17	3	24	10	0															
Needham, . .	19	5	9	64	2	7	79	5	0	205	6	3	33	8	3	99	18	1	10	0	0	113	17	0
Bellingham, . .	6	0	0	21	18	11	14	19	4	81	15	0	16	7	0	31	18	11				42	10	0
Oxford, . .	7	14	6	29	18	0	14	4	0															
Medway, . .	14	18	9	49	16	9	24	7	4	177	3	3	27	8	3	94	13	8	10	0	0	114	12	0
Walpole, . .				23	18	10	12	5	4	77	16	3	15	11	3	49	10	5				74	17	0
Stoughton, . .							75	18	8	264	7	9	39	8	3	173	0	8	51	2	0	214	15	0
Uxbridge, . .							12	0	8															
Chelsea, . .													26	4	3	143	14	3	47	16	0	116	3	0
	1,730	11	0	5,793	5	2	2,792	15	7	12,410	0	6	2,287	2	6	8,020	7	6	715	14	0	8,123	4	0

[1] Woodstock was set off to Worcester County, which see.

HAMPSHIRE.

Years,	1721.			1726.			1730.			1737.			1741.			1746.			1751.					
																			Representatives.			Proviuce.		
Towns.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Springfield,	75	4	1½	249	19	0	117	4	0	526	19	9	98	8	9	332	8	0	56	16	0	296	7	0
Hadley,	34	8	6	114	7	8	104	9	7	287	18	6	50	3	6	148	6	6	59	16	0	156	1	0
Northampton,	58	8	10½	194	4	4	103	4	8	394	13	9	70	7	9	219	14	3	58	16	0	196	12	0
Hatfield,	28	1	6	93	5	8	31	16	0	247	4	0	41	14	0	114	16	8	36	0	0	91	10	0
Westfield,	29	17	4½	99	3	8	64	18	8	266	2	9	43	13	9	137	15	8	56	12	0	118	19	0
Deerfield,	15	19	6	53	1	6	20	9	4	137	16	3	27	11	3	106	19	5	45	4	0	88	19	0
Southfield,[1]	32	17	1½	109	5	0	84	18	0	316	7	9	54	18	9	173	9	5	10	0	0	103	3	0
Enfield,[1]	26	0	9	86	11	2	104	18	5	151	10	0	30	6	0	119	13	0	13	6	8	88	9	0
Brookfield,	6	0	0	19	18	10	47	13	1															
Sunderland,	3	0	0	19	8	10	11	2	0	72	3	9	14	8	9	48	9	0	15	8	0	51	17	0
Northfield,							12	10	8	192	10	0	22	10	0	42	10	3				32	5	0
Brimfield,							13	6	8	115	2	6	23	0	6	83	9	8	10	0	0	100	13	0
Somers,										72	11	3	14	10	3	51	3	8				62	10	0
Sheffield,													18	0	0	49	17	6	24	8	0	101	8	0
Palmer,																28	10	0				36	7	0
Stockbridge,																								
Pelham,																						31	10	0
Bedford,																						21	7	0
Belchertown,																						21	7	0
Greenwich,																						23	5	0
Blandford,																						13	4	0
New Marlborough,																						22	17	0
Ware,																						31	10	0
	309	17	9	1,039	5	8	716	11	1	2,701	0	3	509	13	3	1,657	3	0[2]	386	6	8	1,750	0	0

[1] Southfield and Enfield proposed to unite themselves with Connecticut in 1747, to which the latter afterwards consented. Still Massachusetts taxed them till 1779, as evidence of claim to them.

[2] This varies some from the amount in the County Aggregates.

PLYMOUTH.

Years, . .	1721.			1726.			1730.			1737.			1741.			1746.			1751.					
																			Representatives.			Province.		
Towns.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Plymouth, . .	72	1	3	239	9	6	107	15	4	471	9	0	81	14	3	291	0	5	51	12	0	242	17	0
Scituate, . .	95	9	9	317	6	0	132	13	4	597	4	6	109	10	9	435	18	1	58	0	0	333	10	0
Duxbury, . .	31	9	3	99	13	6	59	8	0	207	11	3	33	2	3	124	18	9	28	8	0	110	15	0
Marshfield, . .	50	18	3	169	4	5	89	6	0	348	2	3	61	18	3	225	5	6	42	2	0	227	3	0
Bridgewater, .	68	3	4½	226	10	9	116	12	0	547	14	6	101	6	6	354	2	5	58	8	0	393	16	0
Middleborough, .	38	4	7½	127	1	10	84	16	8	379	9	3	69	14	3	264	5	5	45	8	0	276	5	0
Plympton, . .	32	6	9	107	10	0	71	8	8	231	12	0	39	6	0	162	16	5	52	8	0	142	3	0
Rochester, . .	36	12	9	121	15	8	79	14	0	351	2	3	53	1	3	177	14	0	49	12	0	167	5	0
Pembroke, . .	23	8	6	77	16	8	47	2	8	183	17	3	34	16	0	147	17	6	58	16	0	121	8	0
Abington, . .	10	12	0	35	4	8	24	4	0	103	1	0	19	13	0	68	5	8	8	0	0	114	14	0
Kingston, . .							24	4	0	125	6	3	23	1	3	74	13	11	5	0	0	82	5	0
Hanover, . .							23	14	0	140	16	3	28	3	3	87	19	11	56	16	0	107	7	0
Halifax, . .										95	12	6	19	2	6	57	0	0				68	9	0
Wareham, . .													15	12	9	28	10	0				70	3	2
	459	6	6	1,521	13	0	860	18	8	3,782	18	3	690	2	3	2,500	8	0	514	10	0	2,458	0	2

BARNSTABLE.

Years, . .	1721.			1726.			1730.			1737.			1741.			1746.			1751.					
																			Representatives.			Province.		
Towns.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Barnstable, . .	82	16	9	275	7	4	116	16	8	534	16	0	101	2	0	311	1	5	62	2	8	214	15	0
Eastham, . .	56	4	1½	184	8	4	101	11	4	398	3	6	72	19	6	236	3	0	56	4	0	173	10	0
Sandwich, . .	53	1	3	176	6	10	89	11	4	334	4	6	58	10	0	177	16	9	42	16	0	152	7	0
Yarmouth, . .	51	15	0	166	19	3	65	14	8	338	10	3	64	3	3	195	19	3	34	2	8	140	15	0
Falmouth, . .	20	18	1½	69	10	4	32	1	4	215	10	3	37	9	3	134	16	0	27	0	0	95	8	0
Chatham, . .	17	18	6	49	16	9	24	4	0	140	5	0	28	1	0	86	16	2				76	12	0
Harwich, . .	35	16	3	119	10	0	58	7	4	276	17	3	47	10	3	156	12	9	61	12	0	135	3	0
Truro, . . .	26	17	1½	89	6	2	28	16	0	121	10	0	24	6	0	31	10	3				81	10	0
Provincetown, .							13	10	8	57	15	0												
	245	7	1½	1,130	15	10	530	13	4	2,417	11	3	434	1	3	1,330	15	7	283	17	4	1,070	0	0

BRISTOL.

Years, . .	1721.			1726.			1730.			1737.			1741.			1746.			1751.					
																			Representatives.			Province.		
Towns.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Bristol, . .	48	0	0	159	9	6	90	11	4	377	6	6	66	16	6	215	4	6						
Taunton, . .	74	6	6	246	19	4	133	8	8	458	8	9	83	5	9	315	1	9	53	8	0	295	5	0
Rehoboth, . .	80	3	1½	259	3	6	127	3	0	564	18	0	105	0	0	378	12	11	47	0	0	418	12	0
Swansey, . .	53	9	0	176	5	2	109	2	8	412	7	0	74	5	0	309	7	0	55	0	0	186	10	0
Little Compton, .	61	8	6	206	6	8	107	0	8	361	12	3	65	13	3	225	17	6						
Dartmouth, . .	81	12	0	278	15	6	141	1	4	694	9	3	130	0	3	463	17	4	63	4	0	546	5	0
Freetown, . .	24	9	0	81	5	0	56	6	0	194	11	0	54	15	9	93	13	11	51	8	0	120	2	0
Tiverton, . .	27	9	0	109	13	0	67	13	4	219	6	0	36	0	0	227	19	0						
Attleborough, .	33	9	1½	99	13	6	77	3	4	339	18	9	30	3	0	166	9	3	51	12	0	199	6	0
Dighton, . .	33	19	7½	112	19	6	66	13	0	150	3	9	30	0	9	129	6	5	26	12	0	130	5	0
Norton, . .	29	12	9	70	2	3	67	11	4	276	7	6	47	15	6	168	14	3	55	0	0	188	3	0
Barrington, . .	17	18	6	59	11	6	28	10	0	127	10	0	25	10	0	81	16	5						
Easton, . . .				28	7	11	13	10	8	78	3	9	15	12	9	56	1	0				89	3	0
Raynham, . .										88	6	3	17	13	3	64	19	2				77	5	0
Berkley, . .										93	11	3	18	14	3	61	7	11				69	4	2
	565	8	10½	1,888	12	4	1,085	15	4	4,437	0	0	801	6	0	2,958	8	4	403	4	0	2,320	0	2

NANTUCKET.

Years, . .	1721.			1726.			1730.			1737.			1741.			1746.			1751.					
																			Representatives			Province.		
Town.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Nantucket, . .	77	13	1½	258	1	8	104	0	0	494	2	0	87	6	0	209	3	3	32	0	0	380	0	0

YORK.

Years, . .	1721.			1726.			1730.			1737.			1741.			1746.			1751.					
																			Representatives.			Province.		
Towns.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Wells, . . .	28	13	9	59	16	3	97	12	11	263	11	0	44	11	0	173	2	11	61	12	0	134	5	0
York, . . .	43	6	3	99	13	6	101	13	4	438	15	9	78	12	9	294	15	11	57	0	0	295	2	0
Kittery, . .	65	14	3	219	6	0	96	3	4	542	10	0	101	8	0	382	9	2	52	16	0	348	4	0
Berwick, . .	28	19	7½	59	16	3	68	10	0	286	7	0	52	19	0	150	7	2	43	16	0	182	2	0
Falmouth, . .	3	0	0	14	19	1	21	2	0				59	14	9	258	13	3	63	12	0	287	12	0
Biddeford, . .	3	0	0	9	19	5	14	12	8	99	11	3	19	18	3	108	17	5	5	0	0	122	13	0
Arundel, . .				7	19	6	9	5	4	92	16	3	18	11	3	58	1	2				68	15	0
Scarborough, .							18	4	0	130	2	6	37	5	6	113	17	8				104	12	0
North Yarmouth, .										66	0	0	13	4	0	82	4	0	34	0	0	44	10	0
Georgetown, .													9	0	0	57	0	0				48	5	0
Brunswick, . .													11	5	0	19	4	9				43	10	0
Sheepscot, . .																						30	10	0
	172	13	10½	471	10	0	427	3	7	1,919	13	9	446	9	6	1,698	13	5	317	16	0	1,710	0	0

DUKE'S COUNTY.

Years, . .	1721.			1726.			1730.			1737.			1741.			1746.			1751.					
																			Representatives.			Province.		
Towns.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Edgartown, . .	23	17	9	79	8	4	32	0	0	191	14	0	36	0	0	88	2	3	27	4	0	116	15	0
Tisbury, . .	11	18	9	39	14	2	18	6	0	285	16	3	38	8	0	55	13	11				67	10	0
Chilmark, . .	38	16	7½	129	1	6	36	4	0	88	14	9	31	7	0	90	0	3	25	8	0	105	15	0
	74	13	1½	248	4	0	86	10	0	566	5	0	105	15	0	233	16	5	52	12	0	290	0	0

WORCESTER.

Years,	1721.			1726.			1730.			1737.			1741.			1746.			1751.					
																			Representatives.			Province.		
Towns.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Worcester,										188	13	0	29	5	0	122	0	11	45	2	0	160	15	0
Lancaster,										375	15	0	39	15	9	187	17	0	44	4	0	182	2	0
Mendon,										261	12	9	43	19	9	167	1	9	60	12	0	173	8	0
Woodstock,[1]										271	10	0	45	18	0	172	0	2	18	13	4	196	12	0
Brookfield,										227	18	9	37	7	9	126	6	2	56	0	0	142	15	0
Southborough,										127	17	6	25	11	6	64	19	3	34	16	0	78	13	0
Leicester,										109	2	6	21	16	6	114	4	0	62	6	0	142	15	0
Rutland,										68	16	3	13	15	3	58	15	8	10	0	0	100	4	0
Lunenburg,										106	14	6	14	12	6	84	13	6	10	0	0	106	5	0
Westborough,										153	16	3	25	15	3	101	13	9	37	0	0	109	5	0
Shrewsbury,										165	5	3	25	6	3	89	6	0	37	0	0	127	15	0
Oxford,										78	15	0	15	15	0	78	5	3	38	12	0	97	5	0
Sutton,										218	0	9	30	0	9	122	16	6	53	4	0	139	10	0
Uxbridge,										113	12	6	22	14	6	76	16	8	19	18	0	96	8	0
Harvard,										90	15	0	18	3	0	75	15	9	36	12	0	87	10	0
Grafton,										79	17	6	17	6	6	55	16	3				71	8	0
Upton,													4	19	9	22	13	8	18	16	0	47	8	0
Dudley,													9	0	0	47	19	6				56	10	0
Bolton,													20	8	0	64	0	2	35	16	0	87	5	0
Sturbridge,													5	15	6	24	4	6				36	16	0
Hardwick,													5	15	6							55	8	0
Leominster,													6	11	3	19	19	0				44	10	0
Western,																18	17	8				43	5	0
Holden,																						27	18	0
Neshawag,[2]																						32	4	0
Douglass,																						24	6	2
										2,638	2	6	479	13	3	1,896	3	6	618	11	4	2,468	0	2

[1] Woodstock joined Connecticut, as Suffield and Enfield did, and was taxed by Massachusetts as they were. See Hampshire County. [2] Petersham.

AGGREGATE OF COUNTY TAXES.

Years.	1721.			1726.			1730.			1737.			1741.			1746.			1751.					
																			Representatives.			Province.		
Counties.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Essex,	1,233	10	9	4,118	8	8	2,063	19	5	9,855	13	6	1,823	18	6	6,034	2	0	813	4	0	5,700	3	0
Middlesex,	1,034	17	9	3,529	13	8	1,923	11	0	7,412	0	6	1,334	12	6	4,530	0	0	1,122	16	0	4,125	1	2
Suffolk,	1,730	11	0	5,793	5	2	2,792	15	7	12,410	0	6	2,287	2	6	8,020	7	6	745	14	0	8,123	4	0
Hampshire,	309	17	9	1,039	5	8	716	11	1	2,701	0	3	509	13	3	1,657	0	3	386	6	8	1,750	0	0
Plymouth,	459	6	6	1,521	13	0	860	18	8	3,782	18	3	690	2	3	2,500	8	0	514	10	0	2,458	0	2
Barnstable,	345	7	1½	1,130	15	10	530	13	4	2,417	11	3	434	1	3	1,330	15	7	283	17	4	1,070	0	0
Bristol,	565	8	10½	1,888	12	4	1,085	15	4	4,437	0	0	801	6	0	2,958	8	4	403	4	0	2,320	0	2
Nantucket,	77	13	1½	258	1	8	104	0	0	494	2	0	87	6	0	209	3	3	32	0	0	380	0	0
York,	172	13	10½	471	10	0	427	3	7	1,919	13	9	446	9	6	1,698	13	5	317	16	0	1,710	0	0
Duke's County,	74	13	1½	248	4	0	86	10	0	566	5	0	105	15	0	233	16	5	52	12	0	290	0	0
Worcester,										2,638	2	6	479	13	3	1,896	3	6	618	11	4	2,468	0	2
	6,003	19	10½[1]	19,999	10	0[1]	10,591	18	0[1]	48,920	9	6[1]	9,000	0	0	31,069	1	3	5,290	11	4	30,394	8	8

[1] These totals have some variations from the Taxes ordered.

Table of Taxes from 1721 *to* 1751.

Date.	Representatives' Pay.	Province Tax.	Fines for not sending Rep's, when not otherwise mentioned.	Total.	Polls.	Estate.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
1721, June 24.		6,000 0 0			2 6	at 1 penny a pound.
1722, July 3.		6,232 13 11			2 6	" " "
1723, June 29.		6,205 15 7½			2 6	" " "
1724, June 17.		14,000 0 0			5 10	" " "
1725, June 17.		20,000 0 0			8 4	" " "
1725, Nov. 25.		48,719 0 0 [1]			1 0 10	" " "
1726, June 17.		20,000 0 0			8 4	" " "
1727, Oct. 14.	2,278 6 0 [2]	6,000 0 0		8,278 6 0		
1728, June 19.	3,912 12 0	8,000 0 0		11,912 12 0	2 8	" " "
1729, Sept. 24.	4,643 16 0	8,280 0 0		12,923 16 0	2 8	" " "
1730, Oct. 3.	2,351 15 0	8,000 0 0	240 13 0	10,592 8 0	2 8	" " "
1731, Aug. 27.	4,109 6 0	7,838 0 0		11,947 6 0	2 8	" " "
1732, July 7.	4,274 5 0	8,007 16 0		12,282 1 0 [3]	2 8	
1733, June 22.	None.	7,987 16 0		7,987 16 0		
1734, July 3.	6,342 8 0 [4]	16,015 16 0	327 16 4	22,685 16 4	5 4	
1735, July 3.	2,806 9 0	33,099 14 3	26 5 0	35,932 8 3	7 0	" " "
1736, July 6.	3,135 5 0	29,953 7 6	140 0 0	33,228 12 6	7 6	" " "

[1] For recalling what of the £50,000 loan, was still out.

[2] This rate for Representatives was to meet their accounts for 1726.

[3] Additions made to this tax were £8 fine, laid on Needham, Hatfield, Sutton and Tiverton, for not sending Representatives, and £1,263 for the Councillors.

[4] In the supply act for £76,500, £6,500 were appropriated for paying the Representatives for two years, from the beginning of the session in May, 1732, to the beginning of the May session, 1734. But the tax assessed for the Representatives is as the Table indicates.

Table of Taxes, continued.

1737, Feb. 4.				9,000	0	0				9,000	0	0 [5]	2	3	at 1	penny	a	pound.	
1737, July 2.				6,000	0	0				6,000	0	0 [6]	1	6	"	"		"	
1737, July 2.				12.500	0	0				12,500	0	0	3	6	"	"		"	
1737, July 2.	3,825	8	0	44.930	1	3	130	0	0	48,885	9	3	11	3	"	"		"	
1738, Jan. 4.				6,000	0	0				6,000	0	0 [6]	1	6	"	"		"	
1738, June 29.				6,000	0	0				6,000	0	0 [6]	1	6	"	"		"	
1738, June 29.	974	16	6	958	6	8	100	0	0	15,033	3	2	3	3	"	"		"	
1739, June.	1,674	17	4	18,000	0	0	130	0	0	19,804	17	4 [7]							
1740, July 9.	1,674	17	4	24,000	0	0	136	13	4	25,811	10	8	6	0	"	"		"	
1741, Oct. 8.				9,000	0	0				9,000	0	0 [8]	2	3					
1743, Jan. 15.	1,638	3	0½	20,000	0	0				21,638	3	0½	4	2	"	"		"	
1743, Jan. 15.				8,000	0	0				8,000	0	0							
1743, June 25.	3,738	4	9½	20.000	0	0				23,738	4	9½	4	2	"	"		"	
1744, May 30.	2,001	14	8	25,000	0	0				27,001	14	8	5	3	"	"		"	
1745, June 28.	2,656	8	6	30,000	0	0				32,656	8	6	6	3	"	"		"	
1746,	2,442	3	9	28,499	7	6	127	10	0	31,669	1	0 [9]	6	3	"	"		"	
1747, June 27.	2,878	11	6	39,103	13	7				41,982	5	1	8	4	"	"		"	
1748, June 23.	4,418	5	0	91,000	0	0	90	0	0	95.508	5	0	19	6	"	"		"	
1749,				75,000	0	0				75.000	0	0 [10]	16	1					
1751, June 21.	5,290	11	4	30,394	8	8				35,685	0	0	5	0	"	"		"	

[5] The three taxes of Feb. 4, and July 2, 1737, were at the par value of silver.

[6] These three taxes were for drawing in bills of credit.

[7] This passed to be enacted by the Representatives, June 26, 1739, but the Governor declined to sign it, because of some objections. See p. 317. The Journal of the House informs us that, in July, 1739, warrants were sent from the Province Treasurer, to assess the Towns with £12,500, new tenor.

[8] The same records, of Aug. 20, 1741, mention an assessment of taxes, for this year, as having been already made. The House vote, Oct. 8, that the £9,000, agreeably to the Tax act, issued the last year, be laid on the Towns.

[9] This Tax was passed to be engrossed by the House, June 20. The act for the part, which provided for the pay of the Representatives, was signed by the Governor, June 28.

[10] This Tax was for drawing in bills of credit. Warrants for its assessment were issued in June. There was no Tax for 1750.

Rates of Province Bills.

1721,	at the rate of	13/	for	one	ounce	of silver.
1722,	" "	14/	"	"	"	
1723,	" "	15/	"	"	"	
1724, 1725, 1726, 1727,	" "	17/	"	"		
1728,	" "	16/6, 17/, 18/.				
1729,	" "	19/, 19/6, 20/, 21/, 22/.				
1730,	" "	21/, 20/ and 19/.				
1731,	" "	18/6 and 19/.				
1732,	" "	19/6, 20/ and 20/6.				
1733,	" "	21/, 21/6, 22/, 22/6, 23/.				
1734,	" "	24/, 25/ 26/, 26/6, 27/.				
1735,	" "	27/6.				
1736,	" "	27/, 26/6.				
1737,	" "	26/6, 27/.				
1738, 1739, 1740,	" "	28/, 29/.				
1741, 1742, 1743, 1744,	" "	28/.				
1745,	" "	35/, 36/, 37/.				
1746, 1747, 1748,	" "	37/, 38/, 40/.				
1749 1750 1751 1752	" "	60/.				

Prices of Commodities received for Taxes.

1727, Oct. 13. The following merchantable commodities were allowed to be received at the Province Treasury for rates: Beef, at £3; pork, £5 10 a barrel; winter wheat, at 8/; summer wheat, 7/; barley, 6/; rye, 6/; Indian corn, 4/; oats, 2/6 a bushel; flax, 1/4 a pound; hemp, 9*d.*; beeswax, 2/6 a pound; peas, clear of bugs, 9/ a bushel; sweet firkin butter, at 12*d.*; dry hides, 6*d.*; tanned leather, 12*d.* a pound; dry codfish, £1 10 a quintal; mackerel, £1 10; oil, £2 10 a barrel; whalebone, six feet long and upward, 3/6; bayberry wax, 1/4 a pound; turpentine, full bound, 13/; bar iron, 48/; cast iron pots and kettles, 48/ a hundred; tobacco, 4*d.*; tried tallow, 8*d.* a pound.

1735, July 3. As £33,269 4 8, in Bills of Credit, are

granted by General Court, to supply the Treasury, the people are allowed, on account of the scarcity of money, to pay their taxes, which are to redeem the Bills, "in hemp, flax, or bar iron, at such moderate prices" as the Legislature shall assign. As the collectors had such articles brought to the Treasurer, he was ordered to sell them immediately, at vendue or otherwise. Whatever such things brought less than the general tax, the deficiency was to be put in the next year's assessment.

1737, Feb. 4. Whoever of the Commonwealth could not pay their rates in money, were allowed to pay them in hemp at 4*d.*, and flax at 6*d.* a pound.

1740, July 7. To meet taxes for the redemption of £80,000 in old tenor bills, the inhabitants are permitted to pay the subsequent commodities, if not choosing to discharge them with paper money or coin: Hemp, at 12*d.* a pound; flax, 18*d.*; refined bar iron, at £4 per cwt.; bloomery, do. £3 do.; iron hollow ware, at £50 a ton; sheep's wool, at 3/ a pound; corn 6/, wheat 10/, rye 8/, barley 6/, a bushel; pork, at £8 a barrel; beef, at £5 a barrel; winter and Isle Sable codfish, at 40/ a quintal; each bolt of sail duck, weighing 43 pounds, at £10; long whalebone, at 9/ a pound.

Value of Live Stock in 1726, 1731, 1737, 1740, 1748.

Oxen, of four years old and above, £2 each; horses and mares, of three years and more, £2 each; bulls and cows, of the same age, £1 10 each; swine, above one year old, 8/ each. Excepting the first of these years, when sheep and goats were estimated at 4/ each, they were rated at 3/ each.

The number[1] *of Animals valued for Rates in* 1735.

Of the horse kind, three years old and above,	27,420
Neat cattle, " " " "	52,000
Sheep, of one year old and upwards,	130,001

In 1727, decked vessels were valued at £1 10 a ton, and undecked vessels at £1 a ton. Stock in trade was reckoned at one quarter of its worth.

[1] Douglass's Summary.

In the same year, male Indian and negro slaves were each estimated at £15, and females, of like condition, at £10 each. For the four last years, before named, beginning at 1731, such servants were rated as personal estate.

The Proportion of the several Towns to a Tax of One Thousand Pounds, passed by the General Court in 1742.

Suffolk County.	£	s.	d.
Boston,	180	0	0
Roxbury,	9	6	2
Dorchester,	8	16	5
Milton,	4	1	7
Braintree,	9	15	0
Weymouth,	5	12	10
Hingham,	10	10	7
Dedham,	6	18	9
Medfield,	4	4	9
Wrentham,	5	5	11
Brookline,	3	6	7
Needham,	2	19	7
Stoughton,	5	2	7
Medway,	2	15	11
Bellingham,	1	2	5
Hull,	2	4	8
Walpole,	1	14	9
Chelsea,	4	7	2

Essex County.	£	s.	d.
Salem,	30	0	0
Ipswich,	27	12	5
Newbury,	25	12	3
Marblehead,	19	9	4
Lynn,	10	10	4
Andover,	12	1	8
Beverly,	7	14	6
Rowley,	7	10	9
Salisbury,	6	13	4
Haverhill,	6	15	7
Gloucester,	12	10	9
Topsfield,	3	16	7
Boxford,	4	16	1
Amesbury,	5	11	2
Bradford,	4	3	9
Wenham,	3	9	11
Middleton,	2	19	9
Manchester,	3	3	1
Methuen,	1	10	10

Middlesex County.	£	s.	d.
Cambridge,	6	12	0
Charlestown,	13	10	4
Watertown,	4	7	7
Woburn,	6	8	9
Concord,	8	4	11
Newton,	7	2	2
Sudbury,	7	7	0
Marlborough,	7	11	9
Billerica,	4	4	3
Framingham,	5	7	7
Lexington,	4	11	3
Chelmsford,	4	1	8
Sherburne,	2	13	1
Reading,	7	1	4
Malden,	5	18	4
Weston,	3	17	8
Medford,	3	3	7
Littleton,	2	19	11
Hopkinton,	2	1	8
Westford,	2	13	8
Waltham,	3	13	3
Townsend,	1	0	0
Stow,	2	9	8
Stoneham,	2	2	7
Groton,	6	10	1
Wilmington,	1	18	3
Dracut,	1	13	2
Bedford,	1	19	4
Holliston,	1	17	10
Tewksbury,	1	15	3
Acton,	1	6	9
Dunstable,	2	0	0

Hampshire County.	£	s.	d.
Springfield,	10	19	2
Northampton,	7	4	1
Hatfield,	3	6	2
Westfield,	4	4	7
Enfield,	3	5	4
Deerfield,	3	6	9
Sheffield,	1	15	0
Northfield,	1	9	10
Hadley,	5	3	1
Suffield,	5	10	1
Sunderland,	1	14	0
Brimfield,	2	18	7
Somers,	1	15	11
Elbows,	1	0	0

Worcester County.

	£	s.	d.
Worcester,	3	8	5
Lancaster,	5	13	4
Mendon,	5	16	5
Woodstock,	5	2	11
Brookfield,	3	9	7
Oxford,	2	7	11
Sutton,	3	15	8
Rutland,	2	1	3
Leicester,	3	3	8
Southborough,	2	5	2
Westborough,	3	10	10
Shrewsbury,	3	2	8
Lunenburg,	2	11	0
Uxbridge,	2	13	11
Harvard,	2	6	2
Dudley,	1	13	8
Bolton,	2	4	11
Upton,		15	11
Sturbridge,		17	0
Leominster,		14	0
Hardwick,		0	0
Holden,		0	0
Western,		13	3
Grafton,	1	19	2

Plymouth County.

	£	s.	d.
Plymouth,	9	7	5
Scituate,	14	7	7
Duxbury,	3	6	10
Marshfield,	7	2	0
Bridgewater,	11	8	1
Middleborough,	8	8	5
Rochester,	5	7	4
Plympton,	4	19	5
Pembroke,	3	16	4
Kingston,	2	12	5
Hanover,	3	1	9
Abington,	2	7	11
Halifax,	2	0	0
Wareham,	1	0	0

Barnstable County.

	£	s.	d.
Barnstable,	10	0	9
Yarmouth,	6	3	10
Sandwich,	5	8	2
Eastham,	7	9	4
Harwich,	5	3	6
Chatham,	3	0	11
Truro,	0	19	7
Falmouth,	3	13	4

Bristol County.

	£	s.	d.
Bristol,	6	11	8
Taunton,	10	0	2
Rehoboth,	12	7	1
Swansey,	9	18	8
Little Compton,	7	1	8
Dartmouth,	15	10	1
Norton,	5	0	6
Attleborough,	5	0	6
Dighton,	3	10	9
Freetown,	3	5	9
Barrington,	2	17	5
Raynham,	2	5	7
Easton,	1	19	4
Berkley,	2	3	1
Tiverton,	8	0	0

York County.

	£	s.	d.
York,	9	3	1
Kittery,	12	12	1
Wells,	4	8	3
Berwick,	5	12	1
Falmouth,	7	13	10
Biddeford,	3	0	9
Arundel,	1	19	7
Scarborough,	3	19	11
North Yarmouth,	1	19	0
Georgetown,	2	0	0
Brunswick,	0	18	6

Dukes County.

	£	s.	d.
Edgartown,	2	9	10
Chilmark,	3	3	2
Tisbury,	1	19	1

Nantucket County.

	£	s.	d.
Sherburn,	6	11	10

Recapitulation.

	£	s.	d.
Suffolk County,	268	5	8
Essex County,	196	2	1
Middlesex County,	137	14	8
Hampshire County,	53	12	7
Worcester County,	60	6	10
Plymouth County,	79	5	6
Barnstable County,	41	19	5
Bristol County,	95	12	3
York County,[1]	52	17	1
Dukes County,	7	12	1
Nantucket County,	6	11	10
	1,000	0	0

[1] The Taxes for the Towns of York County, are £53 7 1.

Carriage Tax, to promote Manufactures, 1753 to 1757.

This, not being of the common kind, calls for a separate place by itself.

1753, June 2. "A memorial of Andrew Oliver, Esq., Thomas Hubbard, Esq., Mr. Thomas Green and others, showing that a number of gentlemen of this Province from a view to the publick good, have entered into a voluntary subscription for raising monies to promote industry and employ the poor, more especially in the Linen manufacture, and have put their affairs into the immediate management of the memorialists, and have directed them to make application to this Honourable Court for their countenance and assistance. Therefore praying for the same, more especially that they would provide a public building for carrying on said manufacture, to be under such regulations as the Court shall think fit." A committee were then appointed to report on this subject.

June 8, they reported. They stated that they had visited "the places where their manufactures or business are carried on;" that they are "fully of opinion that their projection is of great and universal importance to this Province, and very much deserves the countenance and encouragement of the Great and General Court; and accordingly the Committee are humbly of opinion, that a suitable piece of land be purchased some where in the Town of Boston, and thereon a House built, convenient for carrying on the Linen manufacture, and that the petitioners and their successors in the care and oversight, have the use of said House and Land, *Rent free*, until this Court shall otherwise order, and that every Town in this Province have liberty, if they see cause, to send at least one person, to said house to be instructed in any or every Branch of the Linen business gratis. It is computed that about £1,500 will be requisite; and for raising this sum it is proposed that a duty be laid on all Coaches, Chariots, Chaises, Calashes and riding Chairs, within the Province: and that the Petitioners have leave to bring in a Bill accordingly." Both Houses accepted the Report.

June 15. The Bill passed to be enacted. The lists of Carriages were as follow:

SUFFOLK COUNTY.

Years, . . .	1753.				1754.				1755.				1756.				1757.			
Towns.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.
Boston, . . .	4	13	179	118	5	13	174	120	6	14	157	98	6	12	171	88	6	7	170	83
Roxbury, . . .	1	1	11	32	1	1	13	30	1		17	34	1		16	37		2	17	27
Dorchester, . .			11	25			9	28			10	26			12	24			9	26
Milton, . . .	1		3	14			5	16			6	16			9	15			7	17
Braintree, . .			6	11			4	16			6	11			7	12			6	8
Weymouth, . .				3				2				5				5			1	5
Dedham, . . .			1	15				13			1	14				14			1	14
Hingham, . .			2	4			2	5			2	7			2	5			3	6
Medfield, . .				2				3				4				5				5
Wrentham, . .				31				26				28				30				30
Brookline, . .			15	9			16	6			18	6							17	9
Needham, . .				3			1	2			1	3			1	2			1	1
Stoughton, . .				5				5				5				4				6
Medway, . . .				2				3				3				3				3
Bellingham, . .								1				1				1				1
Hull, . . .																				
Walpole, . . .				2				2				2				2				1
Chelsea, . . .			1	4				1												
	6	14	229	280	6	14	224	279	7	14	218	263	7	12	218	247	6	9	232	242

Years, . . .	1753.				1754.				1755.				1756.				1757.			
Towns.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.
Salem, . . .			10	40			7	36			7	21			9	39			10	38
Danvers, . . .				14				13				14				16				18
Ipswich, . . .			1	34			1	7			1	35			2	36			1	37
Newbury, . .			1	52			1	58			1	59			2	57			3	50
Marblehead, . .			23	22			13	16		1	16	10		1	17	22		1	15	19
Lynn, . . .			6	40			3	35							1	33			1	28
Andover, . . .				14				10				12				14				15
Beverly, . . .			1	11				10				7			1	11			1	13
Rowley, . . .			1	8				6			2	5			1	7			2	7
Salisbury, . .				4				6				7				1				7
Gloucester, . .			3	10			5	6			5	10			6	5			8	11
Haverhill, . .			1	7			1	9				18				13				15
Topsfield, . .				1				4				3				3				3
Boxford, . . .																				
Amesbury, . .				10				10				9				7				6
Bradford, . .				2				1				4				3				3
Wenham, . .				6				7				8				8				9
Middleton, . .																				
Manchester, . .				4			1	4				5			1	6			1	4
Methuen, . .																				
			47	279			32	238		1	32	227		1	40	281		1	42	283

SUFFOLK COUNTY.

YEARS, . . .	1753.				1754.				1755.				1756.				1757.			
TOWNS.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.
Boston, . . .	4	13	179	118	5	13	174	120	6	14	157	98	6	12	171	88	6	7	170	83
Roxbury, . . .	1	1	11	32	1	1	13	30	1		17	34	1		16	37		2	17	27
Dorchester, . .			11	25			9	28			10	26			12	24			9	26
Milton, . . .	1		3	14			5	16			6	16			9	15			7	17
Braintree, . .			6	11			4	16			6	11			7	12			6	8
Weymouth, . .				3				2				5				5			1	5
Dedham, . . .			1	15				13			1	14				14			1	14
Hingham, . .			2	4			2	5			2	7			2	5			3	6
Medfield, . . .				2				3				4				5				5
Wrentham, . .				31				26				28				30				30
Brookline, . .			15	9			16	6			18	6							17	9
Needham, . .				3			1	2			1	3			1	2			1	1
Stoughton, . .				5				5				5				4				6
Medway, . . .				2				3				3				3				3
Bellingham, . .								1				1				1				1
Hull, . . .																				
Walpole, . . .				2				2				2				2				1
Chelsea, . . .			1	4				1												
	6	14	229	280	6	14	224	279	7	14	218	263	7	12	218	247	6	9	232	242

Years, . . .	1753.				1754.				1755.				1756.				1757.			
Towns.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.
Salem, . . .			10	40			7	36			7	21			9	39			10	38
Danvers, . . .				14				13				14				16				18
Ipswich, . . .			1	34			1	7			1	35			2	36			1	37
Newbury, . .			1	52			1	58			1	59			2	57			3	50
Marblehead, . .			23	22			13	16		1	16	10		1	17	22		1	15	19
Lynn, . . .			6	40			3	35							1	33			1	28
Andover, . .				14				10				12				14				15
Beverly, . . .			1	11				10				7			1	11			1	13
Rowley, . . .			1	8				6			2	5			1	7			2	7
Salisbury, . .				4				6				7				1				7
Gloucester, . .			3	10			5	6			5	10			6	5			8	11
Haverhill, . .			1	7			1	9				18				13				15
Topsfield, . .				1				4				3				3				3
Boxford, . . .																				
Amesbury, . .				10				10				9				7				6
Bradford, . .				2				1				4				3				3
Wenham, . .				6				7				8				8				9
Middleton, . .																				
Manchester, . .				4			1	4				5			1	6			1	4
Methuen, . .																				
			47	279			32	238		1	32	227		1	40	281		1	42	283

MIDDLESEX.

Years, . . .	1753.				1754.				1755.				1756.				1757.			
Towns.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.
Cambridge, . .		2	11	36			9	50			9	36		1	6	21			8	49
Charlestown, . .		1	13	71			6	8			8	30			7	19			8	59
Watertown, . .			2	6			1	2			3	12			2	8			2	13
Woburn, . . .				13			2	9			1	12				9				14
Concord, . . .				8				6				9				7				13
Newton, . . .			3	28			2	26			3	25			4	28			4	31
Sudbury, . .				10			1	10			1	9			1	9			2	8
Marlborough, . .			1	4			1	4			3	8			3	7			3	5
Billerica, . . .				6				6				6			1	5				7
Framingham, . .			4	11			3	12			4	12			2	16			2	14
Lexington, . .			1	2				3				3				3				7
Chelmsford, . .			1	2			1	2			1	3			1	2			1	2
Sherburne, . .				4																3
Reading, . . .			4	14			5	16			4	16			4	17			4	19
Malden, . . .			3	18			2	20			1	18			1	17			1	14
Weston, . . .				5				5				9				9				11
Medford, . . .			5	24		1	7	31		1	7	31		1	6	30		1	7	25

MIDDLESEX, Continued.

Littleton,					5				3							2					4		
Hopkinton,		1	1	5				2				3								3		
Westford,				1				1				1		1	1			1	1		
Waltham,			1	9			1	6			1	8		1	9			1	13		
Townsend,																					
Stow,								1				1			1				2		
Stoneham,				2				1				1			2				3		
Shirley,																					
Groton,				1											3				3		
Pepperell,																					
Wilmington,				3				3				3			3				4		
Natick,				1															1		
Dracut,																					
Bedford,																					
Holliston,																					
Tewksbury,																			1		
Acton,				1				1				1									
Dunstable and Nottingham,				1																	
Lincoln,															5				5		
Carlisle,																					
	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
		4	50	291		1	41	228		1	46	257		2	40	233		1	44	334			

PLYMOUTH.

Years, . . .	1753.				1754.				1755.				1756.				1757.			
Towns.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.
Plymouth, . .			1	17				15				2								7
Scituate, . . .			1	5			1	6			1	11			1	12			1	11
Duxbury, . . .				3				1				4								3
Marshfield, . .				3				5				6			1	8			2	7
Bridgewater, . .				9				11				10				4				8
Middleborough, .				6				5				6				4				
Rochester, . .												1				1				1
Plympton, . .				3				3				3				4				4
Pembroke, . .				1				3			1	3								
Kingston, . .				5				4				5				6				7
Hanover, . . .				4				3				3								
Abington, . .												1				1				1
Halifax, . .			1	2			1	2			1	2			1	2			1	2
Wareham, . .																				
			3	58			2	58			3	57			3	42			4	51

Years, . . .	1753.				1754.				1755.				1756.				1757.			
Towns.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.
Taunton, . . .			1	4			1	4								1				
Rehoboth, . .				6												2				
Swansey, . .				2				1				5								
Dartmouth, . .																				
Norton, . . .			1	4			1	4			1	4								
Attleborough, . .				8				9				6				6				
Dighton, . . .																				
Freetown, . .																				
Raynham, . .				3				3								1				
Easton, . . .																				
Berkley, . . .																				
Barrington, . .																				
			2	27			2	21			1	15				10				

BARNSTABLE.

Years, . . .	1753.				1754.				1755.				1756.				1757.			
Towns.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.
Barnstable, . .			2	11			1	11			1	11			1	13				12
Yarmouth, . .								6				5				4				4
Sandwich, . .																				
Eastham, . . .				1				1				2				2				2
Harwich, . . .																				
Truro, . . .																				
Falmouth, . .																				
			2	12			1	18			1	18			1	19				18

YORK.

Years, . . .	1753.				1754.				1755.				1756.				1757.			
Towns.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.
York, . . .				4				6								7				6
Kittery, . . .			1	5				5				5				8			1	9
Wells, . . .			1	11			1	11			1	11								7
Berwick, . . .																				
Falmouth, . .				1				1							3	10				
Biddeford, . .																				
Arundel, . . .																				
Scarborough, . ,																				
North Yarmouth, .																				
Georgetown, . .																				
Brunswick, . .																				
Sheepscot, . .																				
			2	21			1	23			1	16			3	25			1	22

Years, . . .	1753.				1754.				1755.				1756.				1757.			
Towns.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.
Worcester, . .				6				6												
Lancaster, . .			3				1				2	3			2	2			3	10
Mendon, . . .				4				3				3				3				
Woodstock, . .																				
Brookfield, . .				3																
Oxford, . . .																				
Sutton, . . .								2				3				3				
Rutland, . . .												3								
Leicester, . .				4																
Spencer, . . .																				
Southborough, .																				
Lunenburg, . .				1				2				2				2				4
Westborough, .												1				2				3
Shrewsbury, . .				5				6				5				4				6
Uxbridge, . .				1																
Harvard, . . .				1				2												
Dudley, . . .																				
Bolton, . . .																				
Upton, . . .																				
Sturbridge, . .																				
Leominster, . .																				
Hardwick, . .																				

WORCESTER, Continued.

Holden, . . .																
Western, . .				1				1								
Grafton, . . .				2										1		
Douglas, . . .																
Neahawag, . .																
Charlton, . . .																
			3	28				22			2	20			2	17			3	23

45

HAMPSHIRE.

Nothing paid since the commencement of the Act, save two Chairs in the year 1753, one belonging to Moses Porter of Hadley, and one to Israel Williams of Hatfield.

DUKE'S COUNTY.

No Carriages were returned from Duke's County.

NANTUCKET.

No Carriages were returned from Nantucket.

COUNTY RETURNS OF CARRIAGES IN MASSACHUSETTS.

Years, . . .	1753.				1754.				1755.				1756.				1757.			
Counties.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.	Coaches.	Chariots.	Chaises.	Chairs.
Suffolk, . .	6	14	229	277	6	14	225	280	7	14	236	264	7	12	239	254	6	9	232	242
Essex, . . .			45	273		1	24	265		1	42	285		1	43	285		1	42	282
Middlesex, . .		4	51	290		1	39	245		1	46	280		1	43	280		1	44	232
Plymouth, . .			3	59			2	59			3	58			3	45			4	51
Bristol, . .			2	28			3	24				11				10				
Barnstable, . .			2	12			1	18			1	18			1	17				17
York, . . .			4	23			4	23			4	30			3	32			1	22
Worcester, . .			3	28				22			2	20			3	21			3	23
Hampshire, . .				2																
Duke's County, .																				
Nantucket, . .																				
	6	18	339	992	6	16	308	941	7	16	334	966	7	14	335	944	6	11	326	970

RECAPITULATION.

Years.	Coaches.	Chariots.	Chaises.	Chairs.
1753, . .	6	18	339	992
1754, . .	6	16	308	941
1755, . .	7	16	334	966
1756, . .	7	14	335	944
1757, . .	6	11	326	970
	32	75	1,642	4,813

AMOUNT FOR CARRIAGE TAXES.

		£	s.	d.
Coaches, . .	32 at 10/ . .	16	0	0
Chariots, . .	75 " 5/ . .	18	15	0
Chaises, . .	1,642 " 3/ . .	246	6	0
Chairs, . .	4,813 " 2/ . .	481	6	0
		762	7	0
Deduct for collection, 5 per cent., . .		38	0	0
		724	7	0
Forfeitures, ...		14	12	0
		738	19	0
Cost of land, and recording deeds, . .		423	14	0
		315	5	0

Paid this sum to Mr. Gunter, towards building y^e^ House.

In comparing the aggregates of carriages in the Towns of each County and the County aggregates, the writer perceives that there are many discrepancies between them. This has induced him to give the following Table, wherein the numbers of the former which differ from those of the latter, are noticed.

SUFFOLK COUNTY.

Years.	Chaises.	Chairs.
1753, . . .		280
1754, . . .	224	279
1755, . . .	218	263
1756, . . .	218	247

ESSEX COUNTY.

Years.	Chaises.	Chairs.
1753, . . .	47	279
1754, . .	32	238
1755, . . .	32	227
1756, . . .	40	281
1757, . . .		283

MIDDLESEX COUNTY.

Years.	Chaises.	Chairs.
1753, . . .	50	291
1754, . . .	41	228
1755, . . .		257
1756, . . .	40	233
1757, . . .		334

PLYMOUTH COUNTY.

Years.	Chaises.	Chairs.
1753, . . .		58
1754, . . .		58
1755, . . .		57
1756, . . .		42

Bristol County.		
Years.	Chaises.	Chairs.
1753, . . .		27
1754, . . .	2	21
1755, . . .	1	15

York County.		
Years.	Chaises.	Chairs.
1753, . . .	2	21
1754, . . .	1	23
1755, . . .	1	16
1756, . . .		25

Worcester County.		
Years.	Chaises.	Chairs.
1756, . . .	2	17

Barnstable County.		
Years.	Chaises.	Chairs.
1756, . . .		19
1757, . . .		18

These may be compared with the County returns to see how much they differ.

The following mistakes occur in adding the columns of County aggregates: In 1754, the column of Chaises is 298, and of Chairs 936. In 1757, the column of Chairs is 869.

As readily perceived, more dependence was placed on the County returns than on the others, because the former was made the basis of calculating the Taxes.

Concerning rates on carriages, it was not an entirely new provision to raise money, when the act, which occasioned the preceding tables, took place. In 1743, June 25, Boston was empowered by the General Court to lay taxes on coaches, chariots, chaises, calashes or chairs, within their limits, because they wore out their streets.

As to the manufactory, which the Province tax was intended to assist, we have various facts. The Society, in whose behalf it was granted, had an annual sermon preached and a contribution taken to promote their object. Samuel Cooper, of Boston, delivered the first discourse of this kind, August 8, 1753. In the afternoon of this day, as Pemberton's manuscript relates, "the Common afforded a pleasing spectacle of about three hundred young female spinsters, decently dressed. Some of them were the daughters of the most wealthy citizens of the Town. The spinning wheels were placed regularly in three rows, and a female seated at each wheel. The weavers also appeared, cleanly dressed in garments of their own weaving. One of them, working a loom, was put on a stage and carried on men's shoulders, attended with music, a procession of a long train of town and country gentlemen, passed through the rows and viewed the spinsters. The number of spectators on this occasion was greater than has been on any other. Great hilarity pervaded the whole concourse."

The zeal, which prompted the Society to advance their project, was infused into all classes of the community. A principal motive, which kept the zeal alive for a short period of years, appears to have been a strong desire to be less dependent on England, for articles of clothing, whose authorities deemed it their best policy to prevent the growth of manufactures in our Colonies.

After a diminution of engagedness in the cause of domestic manufactures, we find the following advertisement in the News Letter of Sept. 9, 1762:

"Notice is hereby given, that the spinning school in the Manufactory-House in Boston is again opened, where any person who inclines may learn to spin gratis, and be paid for their spinning after the first three months; and a premium of eighteen pounds, old tenor, will be paid to the four best spinners either in the School or Town, by JOHN BROWN."

In his accurate description of Boston, 1794, Thomas Pemberton gives us the subsequent items. "The Manufactory-house, in Long Acre Street, is a handsome large brick building, on the east side of the street. Some untoward circumstances taking place, the linen manufacture, which in the beginning promised public benefit, was wholly set aside. The building was afterwards occupied for a short time for the manufacture of worsted hose, metal buttons, etc. The Massachusetts Bank was kept here for a time. It now belongs to that corporation, and is let to private families, divided into separate apartments. At the west end, fronting Long Acre, was portrayed on the wall, a female figure, holding a distaff in her hand, emblematical of industry, which is now effaced."

Concerning Taxation from 1752 *to* 1777.

1753, June 21. As a measure, particularly promoted by the Representatives, a vote is passed in General Court, that the Province Treasurer shall give bonds for the proper use of the monies which are paid in for taxes, as well as excise and impost. Lt. Gov. Phips did not think this care so essential as the House did.

Sept. 6. By a memorial of the Treasurer, it appears that he had received in payment for taxes, quarters, halves, and

three quarters of the Province Bills. Considering such a mutilation of the bills as contrary to law, he desired instruction how he might proceed in the matter.

1754, June 15. As the Board did not concur with the House in providing funds to meet the demands on the Province, the latter branch of the Legislature sent up the ensuing message. "The House, to prevent polls and estates being overburthened, projected and passed to be enacted a salutary Excise Bill, whereby all that consumed spirituous liquors, the rich as well as the poor; those who consumed them for luxury, as well as those who consumed the same for necessity, might pay an excise therefor; sent said Bill to the honourable Board for concurrence, which by the honourable Board was non-concured. The House, desirous to preserve harmony with the honourable Board, prepared another, altering the same materially in many points; but to our great surprise was not passed by the honourable Board to be enacted, by means whereof the Treasury is in danger of remaining empty." With reference to this subject, Gov. Shirley sent for the Representatives to wait on him in the Council chamber, as usual, when he addressed them. In his speech to them, we have several extracts as follow. "The Secretary hath laid before me your engrossed Bill, entitled, An Act for granting unto his Majesty an Excise upon Wines and Spirits distilled, sold by retail, or consumed within this Province, and upon limes, lemmons and oranges. And I find that one of the principal reasons, given in the message sent up by the House of Representatives to his Majesty's Council for passing it, was to 'prevent the polls and estates of his Majesty's subjects within the Province from being overburthened.' I have already, Gentlemen, in the course of this session, given you such an instance of my real desire to lighten the tax upon the polls and estates of your constituents, by signing my consent to the act for extending the duty of impost to all goods imported from Great Britain, (those only of the produce and manufacture of it excepted,) whereby the revenue arising from that branch of customs to the Province, will now probably be greatly augmented, beyond what it hath been during these thirty years past, that I think you cannot doubt of my ready disposition to concur with you in any *proper* measures for

further easing the subject in those taxes. But I should ill discharge the trust reposed in me by his Majesty, if for the sake of lightning *them*, I should join in imposing a *burden* upon the people, which would be inconsistent with the natural rights of every private family in the community. And such an one, I doubt, it would appear in the eyes of your constituents, to be subjected to keep and render an account of the quantity of the excise liquors, which they shall consume in their private houses, to collectors and their deputies, and that too upon oath, if required by these officers, or else pay a mulct, upon their refusal to do it. This method of raising money is certainly not only of an extraordinary kind, but altogether unprecedented in the English government; and if a judgment may be formed of the general reception which a law of that nature would meet with throughout this Province, from the dissatisfaction and murmuring which the news of its being passed by the two Houses seems already to have raised in several parts of it, it will be so far from producing the salutary effects which I am fully perswaded every gentleman, who has voted for it, proposes to his country by its being passed into a law, that it is justly to be apprehended, a general discontent through the Province and dissatisfaction to his Majesty's government, would be the fruits of it."

The House immediately ordered the part of the bill thus objected to by his Excellency, to be printed and sent to the towns for consideration, as he advised them. That the bill might not be nullified, he adjourned the Court on the 19th of June, instead of proroguing it to the 17th of October. In the mean time the question whether such a bill was approved by the different towns, was laid before them. Some voted, that it was contrary to their liberties, and others the reverse. On the 22d of October, the House, having the returns from the towns on this subject before them, decided that they should not be considered. On the 24th, they took up a pamphlet, entitled the Monster of Monsters, which severely censured them for promoting the new features of the excise bill. They resolve, that it "is a false, scandalous libel, reflecting upon the proceedings of this House in general, and on many worthy members in particular, in breach of the privileges thereof."

They then order, "that the said pamphlet be burnt by the hands of the common hangman below the Court House in King Street, Boston, and the Messenger of the House see the same carried into execution." They arraign Daniel Fowle for printing and publishing the pamphlet, and Joseph Russell, his apprentice, Zechariah Fowle, and Royall Tyler, for being concerned in the affair. The last person was suspected as the author of the production, though it was afterwards thought that he merely countenanced its being published and read. John Bragdon was subsequently supposed to have written the tract. The first of these individuals was imprisoned five days. Tyler was detained two days in custody of the Messenger of the House. For such durance, Fowle commenced an action against the jailer, and the Messenger and Speaker of the House, and Tyler did the same as to the Messenger.

The case was prolonged. On the 26th of February, 1756, the House accept a report of their committee, as follows:— "Whereas Thomas Hubbard, Esq. (Speaker), William Baker, (Messenger), and Alexander Young, (jail-keeper), have been impleaded by Daniel Fowle,[1] and the said William Baker has been impleaded by Royall Tyler, for their doings by order of the last House of Representatives, and the actions are still pending in the law; and whereas the rights and priviledges of the House of Representatives of this Province are in and by these actions called in question; it is therefore ordered, that the said Thomas Hubbard, Esq., William Baker and Alexander Young, be, at the charge of this Province, defended in the action aforesaid, throughout the course of the law, and indemnified; and that Edmund Trowbridge, James Otis, and Jeremy Gridley, Esqrs., a committee heretofore appointed by the House to attend and take of the defence of the actions aforesaid, be from time to time paid out of the public treasury such sums of money as shall be sufficient to enable them properly to defend those actions in this Province; and in case of an appeal to his Majesty in Council, or that the actions aforesaid should be otherwise carried home, that the said Thomas Hubbard, Esq.,

[1] In a petition of D. Fowle, presented to General Court Feb. 7, 1763, he says, that persons who prosecuted him were convinced that he was innocent of printing the "Monster of Monsters," and he desires recompence for his sufferings in the concern.

William Baker, and Alexander Young, be there defended in the actions aforesaid, at the public charge, by the agent of this Province." The case, as Minot informs us, was decided at the February term of the Superior Court in 1757, against the plaintiffs.

The bill, which was made the occasion of these difficulties, was, after strenuous opposition, passed to be enacted by both Houses, with some amendments, on the 19th Dec. 1754. It appears to have received the signature of the Governor the same day. This brought out "The Cub New Licked," and other satirical pieces. The protracted controversy thus caused, had a striking resemblance, in several of its features, to that which has existed in our own age, with relation to the Temperance reform.

1755, Jan. 8. The House are informed that the Governor had signed the bill for duties on vellum, parchment and paper for two years, as a means of relieving the amount of the common taxes. This act was subsequently mentioned, so as to show that it was a Stamp act.[1]

Jan. 9. His Excellency sends a Message to the Representatives. It runs thus:—"I have signed my consent to all the bills you have passed at this sitting of the Court, that concern the raising of a revenue for defraying the publick charges of the Province; but by reason of the different apprehensions his Majesty's good subjects of this Province have relating to the methods pursued by this Court for the raising of this revenue, it seems probable that great difficulties will arise in getting the treasury seasonably supplied, for answering the necessary expenses of the Government in this critical conjuncture of our affairs. And if our expectations should be frustrated in this point, it may prove of fatal consequence to the Province. For remedying this evil, I would earnestly recommend to you, Gentlemen, that such monies as persons may advance for this necessary service may, by the authority of this Court, be expressly exempted from being taxed in the usual assessments. This has been the constant practice of the Parliament of Great Britain, and has been found by long experience to be a happy

[1] Pemberton's MS., as quoted by Holmes, in his 'Annals,' misplaces the beginning of this act in 1759.

expedient for seasonable supplies of money in the publick exchequer there; by which means, notwithstanding the vast expenses of that government, the public money has been more easily raised than in other kingdoms and states of Europe."

However this plea was so ingenuously urged, the Representatives, on the 10th, voted upon an engrossed bill for it, in the negative.

1756, July 1. Lt. Gov. Phips, in his speech, states that Parliament had voted £115,000 sterling to New England, New York, and New Jersey, for their service against the French. The proportion of Massachusetts was £54,000, which was a very seasonable relief for the heavy taxes that the people were called to pay for war upon the enemy in Canada.

1757, Feb. 1. In the House it was ordered, in reference to an easement of the Provincial taxes, "that the consideration of the revival and continuance of a Stamp Act, be referred 'till Friday next." The 4th, "after a debate thereon, the question was put, Whether it be the mind of the House to appoint a Committee to prepare and bring in a Stamp Act, it passed in the negative." On the 21st of March, 1758, the same body resolved, that whoever "purchased any stamped paper or blanks of the Commissioner of the Stamps, during the continuance of the late act," should be repaid for such of them as were not used.

Aug. 16. In his speech to the Council and Representatives, Gov. Thomas Pownall remarks as follows: "I have and hope I always shall have a very tender sense of the heavy taxes that this long harrassed Province labours under; but at this crisis and on this occasion, as your mother country, though under the same heavy burthen, though under impending danger at her own door, has sent out hither a noble and powerful armament, you will do your part in aid to the service."

Aug. 31. Governor Pownall, having informed the Council and Representatives on the 25th, that a regiment of Highlanders in the royal service were soon expected to arrive in Boston, and that, if quarters were not provided for them, "they will plead necessity and provide for themselves," the succeeding reply was made to him by both of these legislative branches:

"They are far from apprehending that the expense of quartering the King's troops, that are or may be sent here, may of right be insisted upon, or demanded from the inhabitants of the Province. They are sensible that they ought to contribute as far as in their power to their own defence against their enemies.

"For this purpose the Government is already under such engagements, that there is no prospect of being able to comply with them, without relief from his Majesty; and it was in humble confidence of this relief that these engagements were made. The General Court is every day going on further to involve the Province.

"Your Excellency has been pleased to recommend this additional expense. If it be agreeable to your Excellency that the Government should advance towards the charge of the war in this way rather than another, the two Houses are willing to conform; but at the same time they cannot help observing to your Excellency, that there are certain limits which the people will not be able to exceed, and the more they contribute in one shape, the less they will be able to do in another.

"They earnestly desire your Excellency's favor, in representing to his Majesty the present involved state of the Government, notwithstanding the extraordinary Taxes which are annually paid, vastly out of proportion to any other Colony; that the inhabitants of this Province daily leave it and go into other Governments; and that unless his Majesty will be graciously pleased to cause a part of the great sums, which have been advanced and which this Province is now in debt for, to be reimbursed, it will not be possible for this Government to contribute to the war in the proportion it has already done."

This document is thus quoted to give the ideas and expressions of our Legislature on several important topics of that period. While exhibiting their resolute stand against having foreign troops quartered upon them without their consent, it shows how they had felt themselves obliged to lay heavy taxes upon the people, and to what a great extent they had done this to aid in advancing the purpose of the British government to acquire dominion over Canada, and that while so putting forth every energy, they expected pecuniary relief from the Crown.

Nov. 24. Among remarks of Governor Pownall to both Houses, we have the following: "When you consider the state of this country, whether it be not laboring almost to its utmost strength under the weight of taxes; whether it be in

any state of defence, to which the liberties, the lives, the dear-bought property of the people can be safely intrusted; if your own eyes will not convince you of the danger you are in, my words cannot. I recommend to you, as your Taxes are and must continue, while the enemy thus prevail, very great and grievous, that you be not quite exhausted, to examine into the state of those resources whence they arise, and that you establish the sure and lasting interest of the country on that trade, which is founded in economy, in the profits that arise from your own produce, labor and exports."

1758, Oct. 4. His Excellency, while congratulating the Council and Representatives on the reduction of Cape Breton, informs them that Parliament had granted Massachusetts £27,380 19 11½ sterling for their taxes to meet the charges of the campaign in 1756.

1759, March 2. With regard to continued and extraordinary supplies of the Treasury as a means of raising forces, Governor Pownall remarks: "The contest now is, whether the French Usurpation shall be erected into a Kingdom, or whether the British Empire in America shall be established on a solid and lasting basis. If Canada be not taken, the Empire of the French will fix its root. As every thing is ripe for its reduction, and nothing to obstruct it, if it be not taken now it never will be taken."

March 14. In reply to his Excellency's message for an enlargement of the soldiers, voted for by the Representatives, these express themselves as follows: "We have had no regard to quotas, but have been governed by the importance of the service. Our disposition is the same now that it always has been. Considering how much the Province is exhausted, both of men and money, we imagine it will be as difficult to raise 5,000 men this year as it was to raise 7,000 the last year. We know the distresses then brought upon the Province were as great as it could well support itself under. Upon emergencies, the Province has always exerted itself to the utmost, and we doubt not it will continue to do so."

April 17. A message is sent up from the Representatives to the Governor. It furnishes us with the succeeding extracts.

"The unprecedented charges of the last year also tend to increase the distress of the Province. The expense of the Regiments raised for his Majesty's service, amounted to near £120,000 sterling. Besides this, the inhabitants of the several Towns in the Province, by fines or by voluntary contributions to procure men for the service, paid at least £60,000 sterling more, which is, in all respects, as burdensome as if it had been raised as a Tax by the Government. The defence of our own frontiers and other ordinary charges of Government, amount to at least £30,000 sterling more.

"Because the Province the last year raised 7,000 men, it is inferred that it is able to raise the same number this, and no allowance is made for its being so much reduced in its estate and number of inhabitants.

"We have generally been the first in proposals for public service, and have determined what force we would employ. Other Governments have followed after us in just what proportion they pleased, and we wish it had been an equal one. We are now lessened and they are increased, and we are yet urged to continue the same proportions. We have always chosen to avoid entering into the consideration of Quotas or Proportions, but we seem now obliged to do it. We conceive, that in order to determine a just proportion, the wealth, the number of inhabitants and the charge of each Government for its immediate defence, are all to come under consideration. If this be allowed to be a just rule to determine by, we are sure, that not only in all past years, but in this present year also, we have done more in proportion to the general service, than any one Government upon the Continent.

"We know of no quota settled for each Colony. The agreement made at Albany by Commissioners in 1754, has been generally urged as a rule of proportion since that time. But it was agreed by the same Commissioners, that regard should always be had to the special services of any Colony for its immediate defence.

"We are told that we are the leading Province. We have been so for many years past, and we have been as long unequally burdened. We have borne it patiently, although we have seen our inhabitants leaving us and removing to other Governments to live more free from Taxes. A few years ago, for this reason alone, four of our principal Towns[1] refused any longer to submit to our jurisdiction, and another Government[2] found a pretence for receiving them, and they are not yet returned to us.

"Under these difficulties, we are still willing to afford every

[1] Suffield, Enfield, Woodstock and Somers. [2] Connecticut.

reasonable aid in our power. Great as our burdens are, we have now engaged a bounty more than double what has ever yet been given by the Province, in order to procure a voluntary enlistment of 1,500 men over the 5,000 already raised."

This narrative, thus adduced, furnishes us with a view of the depressed condition of our countrymen in that day of peril and trial, from the large amount of assessments on their property and persons, as well as the cause and results of such heavy taxation.

June 15. As the tax now signed by the chief magistrate is more complicated than usual, its items are specified here. £94,780 3 2; £300 for fines laid on Towns which have not sent any Representatives to General Court the present year; £5,134 11 paid the Representatives for their travel, service and attendance in the General Court in 1757 and 1758; £662 4 6 upon Sherburne of Nantucket, in lieu of their proportion of soldiers for carrying on the war; £3,053 1 4 on sundry Towns, to be levied on the people called Quakers, in place of furnishing their respective quotas of men for military service in 1758 and 1759.

Oct. 3. In reference to the capture of Quebec, the Governor, in his speech, thus addressed the Board and the House: "By the important events, with which it hath pleased God to succeed his Majesty's arms, we see the British empire again rising in America, and by the wise conduct under which they still continue to act, we may hope, if we persevere unto the end, for which we took up arms, to see it so established as that we may no more fear the power and treachery of the enemy in Canada." Having so prepared the way with an acceptable subject, he prudently draws on the purse-strings, as held by the latter body: "The estimate of the current services lies before you. As your own sense of the service has always induced you to make suitable provision for these, so I am sure your sense of the benefit, as well as the honor, the Province derives from the very high credit of its Treasury, will lead you to make good any fund that may require your present consideration."

Oct. 9. As Parliament had voted a grant of £200,000 sterling to the respective Provinces in North America, for their military expenses in 1758, a commission is prepared for William

Bollan and Thomas Pownall in England, as attorneys, to obtain the proportion of Massachusetts. A letter to the same gentlemen affords us several extracts. "It is uncertain what will be deemed the proportion of this Province; but the Court hope it will be remembered, that this Province was the most exhausted in its exertions for his Majesty's service of any of his Colonies; yet took the lead, made the greatest efforts, and exceeded its ability more than any of his Plantations in that campaign. Such strenuous efforts, together with what the Province hath done this present campaign, has so deeply plunged it into debt, that the public credit can neither be maintained, nor its inhabitants support the weight of their taxes, unless their share in this grant be remitted as soon as possible."

In another letter to Mr. Bollan, concerning a grant of Parliament for military charges in 1756, which exceeded £27,000 sterling, our Legislature express themselves as follows. Referring to their regret because such a sum had not reached their Treasury, they say, "This disappointment must of necessity occasion a Tax going out immediately on the back of another very heavy one, unless the gentlemen, whom the money was borrowed of, will consent to lend it for a longer time, which the present uncertainty of the arrival of that money makes doubtful. This money was borrowed to further the expedition of last year, and the grant of Parliament mortgaged for payment; but in order to secure the lenders against a disappointment, an additional tax was laid upon this present year, to go out in October, as a collateral security, though we thought we had not any reason to doubt of that money arriving in season. Let it be shipped in Spanish or Portugal milled gold. In whatever ship it comes, let it be insured upon the most reasonable terms."

1760, Jan. 2. Relative to the fiscal concerns of the Province, Governor Pownall remarks: "I cannot but with pleasure observe the exact economy and high credit of the Treasury; and also the good faith with which the Government has, by the assistance of the Crown, maintained this credit."

Jan. 11. The Council send a Message to the House, claiming the right to examine the Treasurer's accounts of taxes and other incomes, as well as the latter body. On the 16th, the

Representatives answered. Among their remarks, we have the following: "The House apprehend that the Province Treasurer's accounts for the year 1758, as passed by the House, and sent up to the honourable Board, with a report of a committee of the House at the foot of the account, and a resolve thereon, is agreeable to the usage of the House of the Representatives, time immemorial, except in a very few instances. By the British Constitution these rights and privileges are hereditary to the representatives of the people. The honourable Board cannot but be sensible, that in all bills for levying money, the House have challenged and preserved their right of sole modelling the same. There is the same reason they should have the like power of inquiring into the application of the moneys raised upon the people."

On the 30th, the Board make an able rejoinder. They state that till 1730, "it was a very frequent thing for the votes for discharging the Treasurer to originate at the Board, and the accounts were generally, if not in every instance, examined by a joint committee of both houses." A like question arose in 1752. As the Representatives would have the Council do in this concern, the latter would be "the meer machine of the House. This is what the Board do not intend to submit to." On June 10th, Lt. Gov. Thomas Hutchinson desired, that as the Treasurer's accounts had not passed the Court for the two last years, because of such a dispute, the difficulty might be settled.

Feb. 12. "Whereas a tax was laid on the Quakers in the several towns within this Province in 1759, in order to raise their quota of men to go into the general service; and the said tax much exceeding the sum drawn out of the treasury for said use; complaint also being made by some of the members of the towns in this Province of the burthen falling on them in consequence of said tax: therefore, voted, that the constables or collectors in such towns be directed to make no distress on the Quakers in said towns for the tax so laid, till the next sitting of this Court." For the adjustment of these particulars, a vote was passed, March 28, by the Representatives.

March 28. Referring to the conflagration in Boston, the 20th instant, the House passed the ensuing order. "That the

several collectors in the town of Boston for the Province tax the year past, be directed not to distrain for the sums due from any of the persons whose dwellings were consumed in the late terrible fire, and such others as have lost all or most of their substance by said fire, until further order of this Court." This was concurred in by the Council.

June 21. The tax bill, now signed by Lt. Gov. Hutchinson, contains the succeeding items:—£94,877 11; £69 for fines upon towns, because not represented in General Court; £2,379 4, paid the Representatives for their travel, service and attendance in General Court in the year 1759; £19 18 assessed on Falmouth and the District of Harpswell, in York County, to be collected of Quakers, in lieu of furnishing their respective quotas of men for military service in 1758.

Aug. 15. Having a prospect of rest from the necessity of imposing burdensome taxes on the Province, in order to contend against the French and Indians, the Representatives make a reply to the first eloquent speech of Governor Francis Bernard. Among their expressions is the ensuing extract: "It is with inexpressible joy we take a view of the present times. The British Constitution has for a long series of ages been allowed to exceed all others; and accordingly, by the favor of the Supreme Ruler of the Universe, it has preserved itself against all the attempts of intestine tyranny, rebellion and anarchy, as well as foreign machinations and enterprises."

Dec. 17. A speech of his Excellency to the Court has these passages of like import. "I think myself happy, that it has fallen to my lot to congratulate you upon the glorious conclusion of the North American war. This great contest will make an era ever memorable on this Continent. You, gentlemen, who stand foremost among his Majesty's loyal American subjects, are well convinced of these truths."

In their reply of the 23d, the Representatives observe, "For more than a century past this Province has been wading in blood, and laden with the expenses of repelling the common enemy; without which efforts Great Britain, before this day, might have had no Colonies to defend."

1761, Jan. 31. As a means of lessening the public taxes, prominent merchants of Boston and others petition General

Court that the Province may receive its proportion of forfeitures, being a third part, from the Admiralty Court, which had been expended in exorbitant charges.

March 25. A speech of the Governor to the General Court, relative to the continuance of greater taxes, than a peace establishment required, holds the following language: "The orders I now lay before you differ from those which I have before signified to you on the same subject, only in this; the former were to engage you to assist in the conquest of Canada, the present are to require the like assistance in preserving it. You who have so cheerfully borne the heat of the day, will not now decline serving in the cool of the evening."

July 11. To lessen the public assessments, the Treasurer is empowered to draw a bill of exchange for the Parliamentary grant of £60,000 sterling to Massachusetts as an offset for its military disbursements in 1759.

The act providing for levying and collecting taxes in Massachusetts, still requires the assessors to take a valuation of the *faculties* as well as estates of the inhabitants.

1762, March 6. Gold now becomes a legal tender, and is payable at the Treasury for taxes.

June 15. To prevent a taxation, on which money was borrowed, the Treasurer is authorized to draw bills of exchange on the Province agent in Great Britain for the proportion of £200,000 sterling, voted by Parliament to their North American Colonies, on account of military expenditures in 1760. So it was the next year for a like ratio of £133,333 6 8 sterling, allowed by the English Government for similar charges in 1761, and also in 1764 for a part of an equal grant for such charges in 1762.

1763, Jan. 12. As the preliminaries of peace between England, France and Spain had been signed, Governor Bernard addressed the Representatives on the clearer prospect of being saved from the necessity of imposing heavy burdens of taxes on the people. "I have nothing now to ask of you for the King's immediate service. There will be wanted a supply to make good your former grants. I shall be glad when all extraordinary expenses shall cease, and the people shall be left to enjoy the fruits of their labors without any apprehension of danger."

Feb. 10. As a considerable source of income, which had eased the weight of taxation among our population for a term of years, was the excise on Tea, Coffee and China ware. The last time the writer has found provision made for its collection was at the date heading this clause. True, he has seen a charge for the Commissioner of one County concerning it, two years later. Such an assessment, laid by our Provincial authorities, was paid as constitutional. But when the mother country assumed the right to act similarly respecting Tea, one of the like commodities, our land was filled with protestations against such a claim, as the violation of English liberty.

Feb. 25. For military charges in 1761 and 1762, for support of government and redemption of bills, two acts are passed, one to borrow £45,000, and another to borrow £38,650. Both of these amounts were to be liquidated by taxes in 1765. The notes given for sums loaned to the Treasury, were thus continually met as the emissions of Province bills had been.

The former of these two acts shows that there might be taxes assessed on the people for discharging the notes when they became due, without any formal, specific act of the Legislature. The act authorizing such a loan, to be continued about two years, has the subsequent clause. "If the General Court, at their session in June, 1765, shall not agree and conclude upon an act, apportioning the sums, which by this act are engaged to be paid in said year, apportioned, assessed and levied, then, in such case, each Town and District within this Province shall pay a tax, to be levied on the polls and estates, both real and personal, within their limits, the same proportion of the said sum as the said Towns and Districts were taxed by the General Court in the tax the last preceding," in compliance with warrants from the Province Treasurer. This fact is adduced to account, in a considerable degree, for the diminution and final settlement of the large claims on the Government for charges in the French war, even when regular taxes were not annually laid, because of political controversies between the Representatives and the royal Governors. While such debt continued, which was during the issues of paper money, when the Government used it to supply the Treasury, and afterwards till 1774, when they gave notes to lenders for particular peri-

ods of credit, for a like purpose, they passed acts to raise such funds, secured by the anticipated taxes. Other acts, requiring similar supplies of money, contained clauses like the one above quoted, and thus provided for the contingencies of having no regular tax acts passed, and still having large taxes collected from the inhabitants. This, of course, denotes that the whole burden, borne by our fathers under the second Charter, is not shown by the annual Taxes, as ordered by their General Assemblies.

May 26. Governor Bernard, towards the conclusion of his address to both Houses, observes, "I have only to desire you to take due care of the internal policy of the Province. The discharging the public debts, incurred by the prosecution of the late necessary war, with as much ease as possible to the people, will well deserve your consideration."

Their reply of the 31st, has the following language: "It has been our unhappiness, for much more than a century past, to get our bread at the peril of our lives, by reason of the sword of the wilderness. Now, there is safety to those who go out, and to those who come in, for there is none to make us afraid. This day our pious ancestors would rejoice to have seen; but it was reserved by that Sovereign Being, whose is the victory and the glory, for us their children. May our gratitude bear some proportion to these his benefits." With regard to taxing the people so that they can bear it and still discharge the public debt, they say, "This, we assure your Excellency, will be a great object of our attention, while at the same time we shall religiously support the faith of the Government."

Dec. 21. The peaceful prospect of the last session of the General Court, is now covered with clouds. The Province is called on to raise forces for suppressing the insurrection of the Western Indians. They are filled with alarm by an enforcement of the Sugar Act, which had been passed by the Parliament, and by the agitation of the Stamp Act before the latter body. Thus they had real and anticipated causes of diminishing the means to alleviate their burden of taxation, which shortly before they had not realized. Disappointment, dark and deep, was emphatically their lot.

1764, June 13. The Representatives accept a letter, report-

ed to them and drawn up by one of their number, for Jasper Mauduit, employed as their agent in London. Its contents refer to the acts just mentioned, as an all-absorbing topic of the English Colonies on this Continent. It asks, "If all the Colonists are to be taxed at pleasure, without any Representative in Parliament, what will there be to distinguish them, in point of liberty, from the subjects of the most absolute Prince?" It remarks, "The offer of suspending this Stamp Duty, in the manner and upon the condition you mention, amounts to no more than this, that if the Colonies will not tax themselves as they may be directed, the Parliament will tax them. The power of taxing is the grand barrier of British liberty, which, if once broken down, all is lost." The Representatives, being aware that this was a subject of vast importance, order, that a committee desire, in their name, the several General Assemblies on this Continent to unite with them in measures to prevent such deprecated impositions.

Oct. 18. In view of the difficulties gathering over the Province, some leading members of both Houses had desired the Governor to convene the Legislature. He observed, "Now you are met, I shall leave you to your deliberations. It may be thought, perhaps, that I am not impartial and independent enough to be your counsellor; but I am sure I am truly and heartily a friend to your real interest. As such, I shall take upon me to recommend to you, at this time more than ever, unity, prudence and moderation. The first is necessary to give your resolutions due weight; the next to direct them to proper purposes; and the last to obtain for them a favorable hearing."

Oct. 24. In an address to the King about the Sugar and Stamp Acts, the General Court express themselves in desponding terms. Such duties "will exhaust this Province of all its money. It will be utterly incapable of paying its public debts, of bearing the charges of its domestic government, and the subjects here of paying their debts due to your Majesty's subjects in Great Britain."

1765, Feb. 21. As the Treasurer of our Commonwealth had given notes for a large amount of borrowed money, payable the next year, by assessments on the people, the Representatives, in a resolve, express themselves in the following terms.

"Inasmuch as such a heavy tax will be insupportable to the inhabitants of this Province under their present distressed circumstances; and as it is represented to this Court, that several of the possessors of government securities are willing to continue them further upon loan at the rate of five pounds for every hundred, and others have expressed their desire of supplying the Province with money at the same rate, therefore, resolved, that the Treasurer open a roll for such gentlemen to subscribe."

Sept. 25. In view of the steps which the Representatives had taken for convening a Congress of delegates from the Colonies, in New York, and of the violences which had been committed on the property of persons supposed to be favorers of the Stamp Act, his Excellency expresses his fears, in strong and eloquent terms, that the Provincial interests are thus brought into the greatest peril. In their answer of October 24, the Representatives, referring to the situation of the Commonwealth, say, that they "are awake to a sense of its danger, and their utmost prudence will not be wanting to prevent its ruin." On the 29th, they unanimously adopt fourteen Resolves. The twelfth of them runs as follows: "Resolved, As a just conclusion from some of the foregoing resolves, that all acts made by any power whatever, other than the General Assembly of this Province, imposing taxes on the inhabitants, are infringements of our inherent and unalienable rights, as men and British subjects, and render void the most valuable declaration of our Charter."

1766, May 29. As a confirmation of relief to the public anxiety about various interests of our Commonwealth, Gov. Bernard's speech repeats the succeeding information, which had been hailed through all New England:—"I have great pleasure in being able to open this General Court with congratulating you upon the repeal of the Stamp Act." It remarks, "When I consider the difficulties with which this business has laboured, and the causes from whence they arose; when I look back upon the dangers which this people have so narrowly escaped; I cannot but earnestly wish that a proper improvement may be made of this happy event, so as to restore this Province to the public reputation, and the domestic peace which

it happily enjoyed before the late distractions." The joy for such an event among our fathers was much less than it would have been, had it not been accompanied with the express declaration of Parliament, "that they had a right to tax the Colonies, and legislate for them in all cases whatever."

Though the Stamp Act did not require assessments on polls and estates directly, yet it involved a principle, which, if tolerated by our legislative authorities in the former respect, would have included a consent on their part to the Crown for interfering with all our internal taxation, whenever occasion or pleasure might demand. Hence, it was considered as proper to present the prominent facts, which relate to a subject of vital importance in our political concerns.

1767, March 26. The last act, which has met the eye of the author, for continuing excise on Wines and Spirits, Limes, Lemons and Oranges, consumed in Massachusetts, is passed at this date. Though it began in a great ferment in 1754, it continued much longer than its opponents predicted, laid some restraint, in those punch-drinking days, on the excessive use of intoxicating beverage, and brought no small sums to the coffers of the Commonwealth. Thus, while serving as a moral check, it spared our fathers from the enlargement of their rates.

June 2. The Representatives, in answer to the Governor's caution against protracting the session by political discussions, thus express themselves: "As the rights of the people are now intrusted to us, it is our indispensable duty to maintain and defend them. We hope none of them will be drawn into question; but should that be the case, we are bound in conscience to contend for them, and therefore we shall not think the dispute on our part unnecessary, or the time employed in it misspent."

1768, Jan. 15. From the ably written letter sent to the Earl of Shelburne by the Representatives, we have this passage: "It is the glory of the British Constitution that it has its foundation in the law of God and nature. It is essentially a natural right, that a man shall quietly enjoy and have the sole disposal of his own property. This right is engrafted into the British Constitution, and is familiar to the American subjects. And your lordship will judge, whether any necessity can render

it just and equitable in the nature of things, that the supreme legislative of the Empire should impose duties, subsidies, talliages and taxes, internal and external, for the sole purpose of raising a revenue, upon subjects that are not and can not, considering their local circumstances, by any possibility be equally represented, and consequently, whose consent cannot be had in Parliament."

Jan. 20. In an address to the King, the Representatives give their views in the succeeding manner. "It is with the deepest concern that your humble suppliants would represent to your Majesty, that your Parliament, the rectitude of whose intentions is never to be questioned, has thought proper to pass divers acts imposing taxes on your Majesty's subjects in America, with the sole and express purpose of raising a Revenue. If your Majesty's subjects here shall be deprived of the honor and privilege of voluntarily contributing their aid to your Majesty in supporting your government and authority in the Province, and defending and securing your rights and territories in America, which they have always hitherto done with the utmost chearfulness; If these acts of Parliament shall remain in force, and your Majesty's Commons in Great Britain shall continue to exercise the power of granting the property of their fellow subjects in this Province, your people must then regret their unhappy fate in having only the name left of free subjects."

Feb. 11. A circulatory letter, signed by the Speaker of the House, is addressed to the Speakers of "the respective Houses and Burgesses on this Continent." Among its patriotic contents we have these extracts: "It is moreover their humble opinion, which they express with the greatest deference to the wisdom of the Parliament, that the acts made there, imposing duties on the people of this Province, with the sole and express purpose of raising a revenue, are infringements of their natural and constitutional rights; because, as they are not represented in the British Parliament, his Majesty's Commons in Britain, by those acts, grant their property without their consent." "The House is fully satisfied, that your Assembly is too generous and enlarged in sentiment to believe, that this letter proceeds from an ambition of taking the lead or dictating to the other Assemblies."

June 25. On the question whether the House will consider the expediency of issuing a Tax Bill, it was decided in the negative. Thus an assessment of this kind was omitted. This appears to have been done, because the debt contracted in the late war continued large; the means of trade for the payment of rates were much diminished by the act laying duties on imported glass, paper, teas and paints, passed the year before, and the consequent discouragement which settled upon the population of the Commonwealth.

But the chief occasion of such cessation from a general practice, seems to be a clause in the act of June 20, 1767, for supplying the Treasury with £125,850 to redeem government securities, which fell due the ensuing year. The clause was, that if the Court should not apportion the tax in May, 1768, the tax should then be apportioned as specified in the tax act, and the Province Treasurer should issue his warrant accordingly.

December. In the petition sent by a majority of the Council to the House of Parliament, it is stated that the difficulty which our people experienced in efforts to meet their tax bills for wiping off the Provincial debt, was much augmented by the unfavorable effect of the act just named, upon their commerce. This remark must have been based on what was learned from collecting such revenue, assessed the previous year.

1769, May 31. A message from the Representatives to the Governor affords us the following extracts: "We take this opportunity to assure your Excellency, that it is the firm resolution of this House, to promote to the utmost of their power the welfare of the subjects, and support his Majesty's authority within this jurisdiction; to make a thorough inquiry into the grievances of the people, and have them redressed; to amend, strengthen and preserve the Laws of the Land; to reform illegal proceedings in its administration, and support the public Liberty. These are the great ends for which this Court is assembled. A Resolution so important, demands a Parliamentary freedom in the debates of this Assembly. We are therefore constrained thus early to remonstrate to your Excellency, that an armament by sea and land, investing this Metropolis, and a military guard with cannon pointed at the very door of the State House, where the Assembly is held, is inconsistent

with that dignity, as well as that freedom, with which we have a right to deliberate, consult and determine." The Governor replied that he had no authority to remove the forces. As the House would not attend to the legislative business while the troops remained, he required them, on the 15th of June, to meet at Cambridge. They complied the next day, and assembled in Harvard College edifice.

June 19. In a rejoinder of theirs to Governor Bernard, they speak with increased independence and resolution, probably because they had heard of his reports against them to Lord Hillsborough. "You are pleased to pass a censure upon this House, in saying that you 'cannot sit still and see such a waste of time and treasure to no purpose.' Those alone are answerable for any expense of time and treasure on this occasion, who have brought us into such a situation as has hitherto rendered our proceeding to business incompatible with the dignity as well as the freedom of this House. No time can better be employed than in the preservation of the rights derived from the British Constitution, and insisting upon points which, though your Excellency may consider them as non-essential, we esteem its best bulwarks. No treasure can be better expended than in securing that true old English liberty, which gives a relish to every other enjoyment." One result of the controversy between the Representatives and the Governor was, that the former unanimously voted, on the 27th, to petition the King for his removal from Massachusetts. The next day he informed them that he was recalled to give an account of the Province. Still continuing his duties, they observed to him, July 15, concerning the offensive acts of Parliament, they "may rather be called Acts for raising a Tribute in America for the further purposes of dissipation among Placemen and Pensioners."

1770, May 31. Lieut. Governor Thomas Hutchinson has the following observations in his speech: "For several years past the taxes have been much reduced, and in one year there was no Provincial tax. A large public debt therefore still remains with which the present year is burdened, and you will, I doubt not, think it greater than your constituents can conveniently discharge at once. I am ready to give my consent to a bill for reducing this sum, and charging a part of it upon a

future year; but out of regard to the public interest, I cannot help putting you in mind, that although we are now in a state of peace, yet from the vicissitudes to which all human affairs are liable, and from the present commotions in Europe, the time of our continuance in this state is very uncertain, and his Majesty's dominions may ere long be again involved in war. If we shall have then a large public debt remaining, it will be a heavy clog upon us, and we may see too late, that it is good policy in times of peace to discharge debts incurred in times of war. I will not determine, gentlemen, but I pray you to consider, whether the discontinuing the excise upon spirituous liquors, which used to ease the tax upon polls and estates, has been of advantage to the Province, or whether it is not probable that it has only caused a proportionably greater unnecessary consumption of such liquors, to the detriment of the health and morals of the people."

However judicious this proposition was, yet the Representatives declined to act about it, or any public measure, until Oct. 9, because they were continued in session at Harvard College, contrary to their opinion, which was, that they should be assembled in Boston. On the 10th, a committee was appointed to consider what may be proper to be done to prevent the whole of the debt of the Province being assessed upon the inhabitants the present year, and also "to consider what sum is necessary to be raised by a tax, and report." The result of their deliberation was merely to repeal two paragraphs in a bill of 1769, for hiring money and a tax. The Court agreed to hire £76,000, which received the sanction of the Lt. Governor on the 20th of November.

Nov. 16. As a reason why the people found it difficult to discharge their rate-bills to the Commonwealth, and a remedy to help clear away such incumbrance, we have the subsequent extracts: "The committee to consider the state of the Province, reported to the House the following resolve, viz. 'The House taking into consideration the great decay of the trade of this Province, and the embarrassments and burdens it at present labors under; the great scarcity of money, which it is highly probable will still be scarcer; and inasmuch as the merchants have receded from their non-importation agreement, in conse-

quence of which a large importation of goods from Great Britain will probably soon take place, and thereby many people may be under a temptation to spend their money for articles altogether unnecessary and superfluous, and for many other articles, that though they may be esteemed useful and convenient, yet if they were duly attentive to their true interest, they might be as well supplied with from among themselves. Therefore, resolved, that the members of this House will use their utmost endeavors, and enforce them by their example, to discourage prodigality and extravagance. And in order to prevent, as much as possible, the exportation of money, of which this Province has of late been greatly drained, Resolved, that we will do all in our power to encourage industry and frugality, and to discourage the use of foreign superfluities, and to promote our own manufactures in the several towns we represent.'"

1771, June 26. A bill for apportioning and assessing £15,000 was passed to be engrossed by the House. On July 4, the Governor objected to this, in the succeeding terms: "I find that this bill is of the same tenor with the acts which of late years have been annually passed by the General Court. By virtue of those acts, the assessors in the several towns have taxed the officers of the Crown, who have been residents in such towns, for the profits which they receive from their commissions, although their offices have no peculiar relation to this Province. I doubt whether this could be the intent of the former acts, but as this construction has been put upon them, I cannot sign another act in the same form, being expressly forbid by his Majesty's twenty-seventh instruction from giving my consent to such an act upon any pretence whatsoever."

On the 5th, the House replied to his objection in the following manner:—"May it please your Excellency: The House of Representatives have taken into consideration your Excellency's message of this day. The reason you are pleased to assign for withholding your assent to the tax bill is surprising and alarming. We know of no Commissioners of his Majesty's Customs, nor of any revenue his Majesty has a right to establish in North America. We know and feel a tribute levied and extorted from those who, if they have property, have a right to the absolute disposal of it.

"By the Royal Charter it is expressly granted that the General Assembly shall have full power and authority to impose and levy proportionable and reasonable assessments, rates and taxes upon the estates and persons of all and every the proprietors and inhabitants of this Province. Therefore, for your Excellency to withhold your assent to this bill, merely by force of instruction, is effectually vacating the Charter, and giving instructions the force of laws within this Province. Such doctrine, if established, would render the Representatives of a free people mere machines, and they would be reduced to this fatal alternative, either to have no taxes levied and raised at all, or to have them levied and raised in such way and manner, and upon those only, whom his Majesty pleases." The writer has discovered no proof that the bill, thus contended for, was enacted.

1772, July 10. On the subject of Governor Hutchinson's not being dependent for his salary on the Legislature, the Representatives pass several resolves. Of these we have the following: "Resolved, that the imposing and levying rates and taxes, and making provision for the support of the Governor, otherwise than by grants and acts of the General Assembly, is an infraction upon the Charter in a material point, whereby a most important trust is wrested out of the hands of the General Assembly, and it is deprived of a most important part of legislative power and authority vested therein by the Charter, and necessary for the good and welfare of the Province and the support and government thereof."

July 14. An act is passed to supply the treasury with £10,300. Then another follows: "An act to enable the Province treasurer to issue his warrants to the assessors of the several towns, districts and other places, within this Province, agreeably to the valuation and apportionment agreed upon by the House of Representatives at the session of the General Court in May, 1772." Whether the assessors were thus instructed in reference to the amount supplied or borrowed for the public treasury, or of a tax, is not explicitly stated. One authority makes the tax for this year £27,500, as in the general table, though it is not on the journal of the House with other acts.

1773, March 3. After repeating the essential feature of their

constitutional rights, which conferred on the Legislature of Massachusetts the power to raise taxes for the support of all its officers, the Representatives pass the subsequent resolve among others. "Resolved, that the dependence of the Judges of the land on the Crown for their support, tends at all times, especially while they hold their commissions during pleasure, to the subversion of justice and equity, and to introduce oppression and despotic power."

June 29. The rates for the current year are thus ordered; "An act for apportioning and assessing a tax of £20,625; and also for assessing a tax of £7,720 15 paid the Representatives for their travel and attendance in the General Court 1770, 1, 2, etc." The rest, included in *etc.*, which makes up the sum in the whole tax for this year, was probably fines upon certain towns for neglecting to be represented in the Legislature.

1774, Jan. 26. In his speech, Governor Hutchinson speaks of the Province as having cleared itself from debt. He proposes "a moderate duty on spirituous liquors, an additional impost," or some such means, to provide for the expenses of the current year, and so avoid the necessity of contracting a new debt.

June 14. As the Legislature had no more occasion to pledge the Provincial taxes for borrowing money to pay the debt contracted in the French war, and as there were funds enough to liquidate the notes still out, they resolve, that if such scrip is not returned and cancelled by the last day of next July, it should cease to draw interest after this date.

June 16. The bill for a tax of £10,312 was passed by the House to be enacted. But it did not receive the consent of Governor Gage, who dissolved the General Assembly, convened in Salem.

June 17. Having proceeded from one step of opposition to another, respecting the acts of Parliament for the imposition of taxes on our population without their consent, the Representatives adopted several resolves. One of these runs as follows. "This House having duly considered and being deeply affected with the unhappy differences, which have long subsisted and are increasing between Great Britain and the American colonies, do resolve that a meeting of committees from the several

Colonies on this continent is highly expedient and necessary, to consult upon the present state of the colonies, and the miseries to which they are and must be reduced by the operation of certain acts of Parliament respecting America; and to deliberate and determine upon wise and proper measures to be by them recommended to all the Colonies, for the recovery and establishment of their just rights and liberties, civil and religious, and the restoration of union and harmony between Great Britain and the Colonies, most ardently desired by all good men."

They appoint Sept. 1, for the day when, and Philadelphia for the place where, such a Congress shall assemble. They choose James Bowdoin, Thomas Cushing, Samuel Adams, John Adams, and Robert Treat Paine as the delegates of Massachusetts, to meet with such a body. They appropriate £500 to bear the expenses of these persons, and recommend that each town pay its part of the sum so desired, according to its rate in the Province tax. This small offering to the cause of freedom was readily made.

In reference to the Port Bill, the House of Representatives resolve, "Whereas the towns of Boston and Charlestown are at this time suffering under the hand of power, by shutting up the harbor by an armed force, which in the opinion of this House, is an invasion of the said towns, evidently designed to compel the inhabitants thereof to a submission to taxes imposed on them without their consent. And whereas it appears to this House, that this attack upon the said towns for the purpose aforesaid, is an attack made upon this whole Province and continent, which threatens the total destruction of the liberties of all British subjects; it is therefore Resolved, as the clear opinion of this House, that the inhabitants of the said towns ought to be relieved; and this House do recommend to all, and more especially the inhabitants of this Province, to afford them speedy and constant relief in such way and manner, as shall be most suitable to their circumstances, till the sense and advice of our sister Colonies shall be known; in full confidence that they will exhibit examples of patience, fortitude and perseverance, while they are thus called to endure this oppression, for the preservation of the liberties of their country."

On account of the revolutionary spirit exhibited in these resolves, the Governor dissolved the Court. He closed his injunction for this purpose, with the phrase, "God save the King." There was indeed cause enough for such a petition in behalf of his Majesty and of his American subjects in their perilous controversies.

Oct. 14. Among prefatory remarks to several resolves passed by the Continental Congress, we have the succeeding extract. "Since the close of the last war, the British Parliament, claiming a power of right to bind the people of America by statutes in all cases whatsoever, hath in some acts expressly imposed taxes on them, and in others under various pretences, but in fact for the purpose of raising a revenue, hath imposed rates and duties payable in these Colonies." From the consecutive declarations of the same Assembly, the ensuing passages are taken. "The inhabitants of the English Colonies in North America, by the immutable laws of nature, the principles of the English Constitution, and the several Charters or Compacts, are entitled to life, liberty and property, and they have never ceded to any sovereign power whatever, a right to dispose of either without their consent. That the foundation of English liberty and all free government is a right in the people to participate in their legislative Council, and as the English Colonists are not represented, and from their local and other circumstances cannot be properly represented in the British Parliament, they are entitled to a free and exclusive power of legislation, in their several Provincial legislatures, where their rights of representation can alone be preserved in all cases of taxation and internal polity, subject only to the negative of the sovereign in such manner as has been heretofore used and accustomed."

Oct. 14. The Provincial Congress resolve, in accordance with advice of the Continental Congress, "that the several constables and collectors of taxes throughout the Province, who have or shall have any moneys in their hands collected on Province assessments, be advised not to pay the same, or any part thereof, to the Hon. Harrison Gray."[1] They required the

[1] The horse and chaise which he owned, fell into the hands of Doctor Warren, slain on Breed's Hill, and then came into the possession of one or more of the committee of supplies, who were called, August 9, 1775, by the House of Representatives to tell where it was.

like observance of sheriffs, and that the tax granted by the General Court at their May session, be assessed. Thus, Massachusetts Congress determined that the same person who held the strings of the public purse for Governor Gage, should not hold theirs, and took on themselves to sanction a tax act without the consent of the chief magistrate, though in the Commonwealth by royal authority. With them, necessity was a law which led them to break through past usage. It was virtually asserting that if the King, through his vicegerent, did not govern them as they deemed rightly, they would do it themselves.

Oct. 17. A letter from the Governor to a committee of the Congress, contains the remark, "Whilst you complain of acts of Parliament, that make alterations in your Charter, you will not forget that by your assembling you are yourselves subverting that Charter. It is my duty to warn you of the rock you are upon."

Oct. 28. The Provincial Congress appoint Henry Gardner, of Stow, Receiver General, and order all taxes in the hands of collectors, or which they may receive, to be placed in his care, as a necessary means of preparation for defence.

Dec. 5. Though the taxes of Massachusetts on polls and estates had been greatly relieved by duties on imports from Great Britain and Ireland, on molasses, syrups, paneles, coffee, and pimento, from the West Indies and Dominica, wines from Madeira or the Western Islands, and foreign indigo, yet, in compliance with the proposal of the Continental Congress, our Provincial Congress resolve, that, from the 10th of October next, such imports should be neither bought nor sold by the inhabitants until the oppressive acts of Parliament be repealed.

Dec. 9. From the subsequent clause of our authorities, it appears, that there was not so much readiness in paying the funds to the new Treasurer as they had wished. "It is most earnestly recommended to all the inhabitants of the towns and districts, as they regard their own safety and the preservation of their inestimable rights and liberties, that they cause the moneys aforesaid to be paid forthwith to the said Henry Gardner Esq., who has given bonds with sufficient sureties."

Dec. 16. While our Provincial Congress were in session and engaged in preparation to struggle for the maintenance of

their Charter rights, the Parliament of England were debating on the policy which different members thought should be pursued as to their American colonies. Among the sensible remarks of Mr. Cruger, on this occasion, we have this extract. "Should coercive measures reduce them to an acknowledgement of the equity of parliamentary taxation, what are the advantages which will result from it? Can it be thought, that the Americans will be dragooned into a conviction of this right? Will severities increase their affection, and make them more desirous of a connection with, and dependence on Great Britain? Is it not, on the contrary, reasonable to conclude, that the effect will be an increase of jealousy and discontent; that they will seek all occasions of evading laws imposed on them by violence; that they will be restless under the yoke, and think themselves happy under an opportunity of fleeing to the protection of any other power, from the subjection of a mother whom they consider cruel and vindictive?"

1775, Feb. 9. An address to the people, from the Provincial Congress, contains this passage. "Though we deprecate a rupture with the Mother State, yet we must still urge you to every preparation for your necessary defence; for unless you exhibit to your enemies such a firmness as shall convince them that you are worthy of that freedom your ancestors fled here to enjoy, you have nothing to expect but the vilest and most abject slavery."

Feb. 20. The House of Commons in England pass a conciliatory resolve. It states, that if any of our Colonial governments would propose to pay their proportion for common defence, support their civil and judicial governments, and their offer be approved by the King and the two Houses of Parliament, that the latter authorities would "forbear, in respect to such Province or Colony, to levy any duty, tax or assessment, except only such duties as it may be expedient to continue to levy or to impose for the regulation of commerce, the neat produce of the duties last mentioned to be carried to the account of such Province or Colony respectively." On the 26th of May, this was laid before the Continental Congress by a delegate from New Jersey, who, on the same day, motioned that a negotiation be opened accordingly in their petition to the King. But, as well known, the movement was ineffectual.

May 3. Perceiving that the public taxes would fall far short of the charges necessary for meeting force with force, the Provincial Congress authorize the Treasury to borrow £100,000. Thus, after a short cessation from obtaining funds in this manner, the Commonwealth are compelled to resume it, not aware how very far arising and thickening contingencies would force them to have it continued.

May 20. For a similar reason, and to raise advance pay for the Massachusetts army, the same authorities empower the Treasurer to issue bills of credit as a legal tender for all payments, and not exceeding £26,000. Thus after being free from such a specific currency for a quarter of a century, our Revolutionary fathers were compelled to resume it as their only available alternative.

May 26. To lessen the weight of taxes on the inhabitants, the Provincial Congress require James Russell, the receiver of duties on imports, to deposit such funds with Mr. Gardner, the Treasurer.

June 20. Having resolved that no obedience was due to Governor Gage, and that the population of Massachusetts needed a more complete government, for the ordering of taxes and other important concerns, and having received advice from the Continental Congress for such a purpose, our Provincial Congress send a request to the towns, for electing representatives, who, when convened on the 19th of July, should choose a council.

June 23. As another medium of currency, with which taxation had much to do, and by the depreciation of which it was greatly increased, the Continental Congress resolved that $2,000,000 of their paper be issued. They subsequently decided that all such money should be recalled by Massachusetts and other members of the confederacy, in the ratio assigned to them.

June 28. For a further and similar supply, our Provincial Congress resolve, that the paper currency of American colonies, co-operating with them, should become a circulating medium. Such beginnings, though commenced in hope, and for the public weal, were followed by most disheartening difficulties.

1776, June 25. Notwithstanding the accumulated advances

already made by Massachusetts, on the basis of taxation, in furnishing more than their proportionate supply of forces to resist the enemy, they resolved to raise 5,000 more men to reinforce the Continental army in New York and Canada. On this emergency our Legislative authorities thus express themselves. "We derive the greatest confidence from the spirited and distinguished part our constituents have taken upon all important occasions. We flatter ourselves that a noble defence in this campaign will put an end to the war. Every thing, therefore, calls for their exertions on this occasion, not only the safety of their wives, children and properties, but the security of the rights of the present and future generations." It is here evident, that one of the main springs, next to the claims of patriotism, which prompted our sires to multiply the liabilities of their estate with regard to being rated, was the sanguine hope, that the burden, though large, would not be long increased.

July 4. Among the most important reasons, assigned by the General Congress for declaring our country free from Great Britain, was the one, often ably and variously discussed, "For imposing taxes on us without our consent." Here a principle, which involves our present subject, as well as its several branches, receives its merited attention; and its violation, practically in some points and virtually in all, is allowed its proper weight.

Dec. 16. Being responsible for about $3,000,000, including their own bills and their proportion of those, issued by the United States, which were by far the greatest amount, the authorities of our Commonwealth could have but a faint expectation, that so large a sum would be soon redeemed by taxes on the people. At this critical conjuncture, when such currency was beginning to loose the public confidence, it was well that our fathers could not lift the veil of futurity and obtain a full view of the anxieties, difficulties and disasters, which became the result of so deprecated a change. With them, as with their Puritan ancestors, the principle of action was the discharge of present duty for the maintenance of virtuous liberty, and leaving the consequences to the control of a merciful Providence.

Provincial Taxes assessed upon the Towns at several Periods, from 1755 to 1775, inclusive.

SUFFOLK COUNTY.

YEARS, / AMOUNT, / TOWNS.	1755, June 19. £39,115 14.				1769, July 15. £34,136 7 11¼.				1775, Nov. 11. £46,000.		
	Pay for Representatives, with a few Town Fines.			Province Tax.	Pay for Representatives.			Province Tax, with some Town Fines.	General Tax.		
	£	s.	d.	£ s. d.	£	s.	d.	£ s. d.	£	s.	d.
Boston,	94	16	0	5,931 0 0	216	0	0	3,387 17 6			
Dorchester,	22	12	0	329 11 0	29	0	0	227 15 0	348	8	4½
Roxbury,	23	8	0	333 0 0	29	0	0	368 0 0	377	9	1¾
Hingham,	28	12	0	394 4 0	35	0	0	299 10 0	311	14	4½
Weymouth,	27	16	0	223 19 0	31	7	6	147 12 6	231	1	1
Braintree,	28	12	0	379 19 0	33	12	6	293 2 6	426	1	1¾
Dedham,	46	4	0	261 18 0	24	10	0	258 0 0	370	6	9¼
Medfield,	23	16	0	162 0 0	32	15	0	117 17 6	149	0	5¾
Hull,				61 13 0				29 2 4½	34	9	8¾
Milton,	29	0	0	175 1 0	33	0	0	151 5 0	196	15	1¼
Wrentham,				277 0 0	33	10	0	225 13 9¾	374	18	2½
Brooklyn,				100 16 0	14	15	0	101 10 7½	143	4	1¾
Needham,	29	0	0	132 18 0	9	7	6	101 14 3¾	151	4	6
Bellingham,	10	0	0	51 12 0				50 7 6	98	3	1¾
Medway,	30	0	0	132 18 0	31	12	6	83 2 6	151	8	8¾
Walpole,				98 16 0	8	10	0	88 10 0	123	13	4½
Stoughton,	8	12	0	226 0 0	22	12	4	136 9 8½	293	2	11½
Chelsea,				137 11 0				80 7 6	99	3	7½
Stoughtonham District,					11	12	8	65 17 0	134	3	4½
Cohasset,									105	4	3½
	402	8	0	9,409 16 0	496	5	0	6,213 15 3¾	4,119	12	6

ESSEX.

Years, ...	1755.			1769.			1775.
Towns.	Pay for Representatives. £ s. d.	Province Tax. £ s. d.		Pay for Representatives. £ s. d.	Province Tax. £ s. d.		General Tax. £ s. d.
Salem, ...	28 4 0	567 0 0		58 0 0	560 17 6		1,372 10 8½
Danvers, ...	29 8 0	315 6 0		31 15 0	248 2 6		430 8 9½
Ipswich, ...	27 0 0	809 2 0		41 5 0	555 10 0		734 12 11½
Newbury, ...	65 0 0	1,041 9 0		34 15 0	426 10 9		681 14 11½
Newburyport, . . .				34 0 0	340 19 3		701 17 10
Marblehead, . . .	26 4 0	617 17 0		47 0 0	493 0 0		701 18 3½
Lynn, ...	29 12 0	332 17 0		33 12 6	238 15 0		334 0 3½
Andover, ...	25 0 0	456 15 0		30 15 0	377 12 6		562 2 11½
Beverly, ...	27 0 0	283 1 0		35 7 6	235 0 0		394 6 11
Rowley, ...	32 8 0	288 0 0		36 2 6	232 7 6		319 18 5½
Salisbury, ...	32 12 0	226 10 0		34 0 0	180 2 6		279 7 8
Haverhill, ...	16 16 0	265 19 0		34 10 0	288 10 0		402 3 11
Gloucester, ...	28 8 0	470 17 0		33 0 0	361 12 6		432 8 0½
Topsfield, ...	44 4 0	126 0 0		35 15 0	101 12 6		149 18 7
Boxford, ...	30 0 0	166 13 0		35 15 0	122 0 0		189 10 0½
Amesbury, ...	33 16 0	208 16 0		37 5 0	183 15 0		250 18 2
Bradford, ...	26 10 0	186 18 0		34 5 0	135 12 6		226 5 5½
Wenham, ...	45 16 0	105 18 0		18 5 0	237 19 8	[1]	90 19 1½
Middleton, ...		94 1 0			87 0 0		123 13 9½
Manchester, ...		75 15 0			63 12 6		120 0 6½
Methuen, ...	5 0 0	120 12 0			156 13 7	[2]	189 2 3½
Lynnfield, ...							
	552 18 0	6,759 6 0		645 7 6	5,627 5 9		8,687 19 9½

[1] Includes £163 2 2, due previously.

[2] Includes £53 11 1, due previously.

MIDDLESEX.

Years, ...	1755.		1769.		1775.
Towns.	Pay for Representatives. £ s. d.	Province Tax. £ s. d.	Pay for Representatives. £ s. d.	Province Tax. £ s. d.	General Tax. £ s. d.
Cambridge, ...		251 8 0	24 10 0	271 5 0	364 12 9½
Charlestown, ...	22 16 0	325 6 0	29 0 0	265 12 6	51 13 4
Watertown, ...	28 16 0	133 7 0	31 5 0	109 2 6	173 17 11
Woburn, ...	39 8 0	234 5 0	29 0 0	195 15 0	285 3 8½
Concord, ...	19 0 0	149 5 0	34 15 0	179 17 6	260 11 10½
Newton, ...	27 4 0	234 0 0	30 15 0	185 10 0	242 15 8½
Sudbury, ...	27 8 0	253 1 0	33 15 0	222 7 6	338 17 11½
Marlborough, ...	30 16 0	252 0 0	25 0 0	220 15 0	319 3 0½
Billerica, ...	27 8 0	147 12 0	31 5 0	146 4 7½	217 0 1
Framingham, ...	27 8 0	192 12 0	33 12 6	169 2 6	252 2 10½
Lexington, ...		167 4 0	34 5 0	121 11 8	174 2 3
Chelmsford, ...	53 0 0	144 0 0	36 0 0	126 15 0	194 14 2½
Sherburne, ...	12 0 0	99 9 0		79 10 0	124 0 0½
Reading, ...	28 12 0	237 12 0	23 15 0	196 15 0	277 5 10½
Malden, ...	24 0 0	189 12 0	29 0 0	107 5 0	161 10 3½
Weston, ...	28 16 0	93 6 8	33 17 6	109 10 0	161 19 1½
Littleton, ...	29 4 0	101 2 0		96 5 0	158 15 2½
Hopkinton, ...		88 4 0	34 10 0	98 10 0	165 4 7½

MIDDLESEX, Continued.

Westford,	44	4	0	97	4	0	30	5	0	115	7	6	178	15	2½
Shirley,	2	14	0	24	15	0	4	7	6	36	8	1½	87	10	2½
Waltham,	29	0	0	124	10	0	33	7	6	101	12	6	155	18	8
Townsend,				55	1	0	7	0	0	44	10	0	105	0	11½
Stow,	10	0	0	88	4	0	34	5	0	85	1	11½	143	6	2½
Stoneham,				63	3	0				44	10	0	61	4	11½
Groton,	17	11	2	177	14	0	19	5	0	148	5	0	246	0	10½
Medford,	24	8	0	186	9	0	28	5	0	127	2	6	206	13	5
Wilmington,	10	0	0	72	0	0				77	0	0	99	0	8½
Natick,				50	2	0				43	10	9	81	4	0½
Dracut,				70	16	0				65	12	6	141	10	9
Bedford,				82	13	0				59	11	2½	113	7	1
Holliston,				80	5	0				74	10	0	135	18	10
Tewksbury,				70	16	0				82	5	0	108	10	10½
Acton,				52	4	0	10	5	0	69	5	0	127	19	4½
Dunstable,				67	3	0				69	15	0	118	5	7½
Pepperell,	6	2	10	56	16	0	7	2	6	55	0	0	136	9	8½
Lincoln,	25	0	0	106	8	4	33	10	0	75	0	0	116	0	6½
Carlisle,	8	0	0	69	12	0									
Ashby,							2	0	0	10	2	6	45	12	8
East Sudbury,															
Boxborough,															
	602	16	0	4,888	16	0	703	17	6	4,286	3	4½	6,632	11	8½

Years, ...	1755.			1769.			1775.
Towns.	Pay for Representatives. £ s. d.	Province Tax. £ s. d.		Pay for Representatives. £ s. d.	Province Tax. £ s. d.		General Tax. £ s. d.
Springfield, ...	24 12 0	350 8 0		12 0 0	329 9 4½		271 6 6
Northampton, . . .	21 12 0	193 1 0		28 7 1	170 12 10½		282 11 1½
Hatfield, ...	32 12 0	107 17 0		33 10 0	113 12 11½		141 12 0
Westfield, ...	24 0 0	140 5 0		9 15 0	132 7 10½		201 4 5¾
Enfield, ...		104 5 0			127 10 3¾		26 1 10½
Deerfield, ...	16 4 0	72 5 0		15 10 0	56 4 11		146 10 11½
Shelburne, ...					12 15 0		55 19 4
Sheffield, ...	30 4 0	155 11 0					
Northfield, ...		37 13 0			47 12 6		104 5 10¾
Hadley, ...	17 18 0	120 10 8		11 16 4	77 12 6		118 16 5¾
Amherst, ...				9 10 0	56 17 6		133 10 5½
Suffield, ...		193 10 0			210 12 2		55 19 11
Sunderland, . . .	12 0 0	35 13 8		17 5 0	49 15 0		65 14 9
Montague, ...	8 0 0	26 2 4		12 0 0	35 7 6		71 13 8¾
Brimfield, ...	36 4 0	118 10 0		12 12 0	75 12 0		173 11 2¾
Somers, ...		74 8 0			97 6 6¾		27 8 2¼
Southampton, . . .	5 8 0	39 0 0		6 12 11	40 0 0		100 11 7
South Hadley, . . .	8 14 0	64 17 4		12 8 8	81 12 6		92 9 7
Palmer, ...		44 8 0			56 7 6		99 9 0¼
Pelham, ...		37 16 0			56 5 0		97 14 9¼
Bedford, ...		25 4 0					
Cold Spring,[1] . . .		25 4 0			33 17 6		110 9 0¾
Greenwich, ...		28 4 0			43 15 0		97 6 10¼
Blandford, ...		15 18 0			36 17 6		71 9 6¾
New Salem, . . .	7 8 0	18 0 0			39 7 0		87 4 9¼

[1] Belchertown.

HAMPSHIRE, Continued.

New Marlborough,					27	0	0								
Tyringham,[2]					18	0	0								
Ware River,[3]					18	0	0				14	15	0	51	13 4
Stockbridge,					36	0	0								
Road Town,[4]					15	0	0								
Greenfield,				7	0	0	32	9	0	7	0	0	29	4	10½	93	17 1½
Monson,										4	13	0	28	9	0	89	19 10¾
Granville,													66	10	0	173	7 0¾
Coleraine,													23	12	6	64	0 11
South Brimfield,										8	0	0	46	5	10½	103	19 7¾
Harwich,																41	6 8
Bernardstown,													7	14	6	56	8 1¼
Charlemont,													3	0	0	45	19 4¼
Shutesbury,													22	2	6	56	3 6
Chesterfield,													3	0	0	84	14 3¼
Wilbraham,													49	8	6	125	14 8¼
Ashfield,													5	8	0		
Conway,													22	3	6½	63	13 4¾
West Springfield,																283	9 1
Ludlow District,																38	6 6½
Leverett,																25	4 4
Worthington,																26	3 6½
Southwick,																74	19 3½
Murryfield;																63	16 8¾
Williamsburg,																35	19 9¼
Whately,																49	19 1¼
Granby,																63	14 7¾
				252	6	0	2,175	0	0	201	0	0	2,303	5	3½	4,346	3 1¾

[2] No. 1, township; now of Berkshire County. [3] Ware. [4] Shutesbury.

Years, ...	1755.						1769.						1775.		
	Pay for Representatives.			Province Tax.			Pay for Representatives.			Province Tax.			General Tax.		
Towns.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Worcester, ...	23	16	0	189	18	0	34	15	0	182	10	7½	329	19	8¾
Lancaster, ...	30	16	0	216	0	0	35	15	0	230	1	10½	411	4	8½
Mendon, ...	28	12	0	207	0	0	25	15	0	175	5	0	305	4	6½
Woodstock, ...				232	16	0				245	10	2½	28	17	5
Brookfield, ...	28	16	0	169	19	0	34	15	0	159	6	3	395	12	9¾
Oxford, ...	10	18	0	91	18	0	27	15	0	96	9	4½	142	12	5½
Charlton, ...	2	14	0	23	0	0	9	0	0	31	10	0	143	9	11¾
Sutton, ...	30	12	0	165	3	0	36	5	0	184	2	10½	390	8	10
Rutland, ...	20	00	0	119	2	0	14	15	0	106	4	10	190	5	3
New Braintree, . . .				10	0	0				49	4	4½	131	3	5
Barre, ...	5	0	0	17	0	0	8	0	0	59	4	4½	167	0	2½
Leicester, ...	8	13	4	113	0	0	18	5	0	89	13	6¾	145	4	2¾
District of Spencer, . .	4	6	8	56	10	0	10	15	0	53	9	4½	126	3	10½
Southboro', ...	15	0	0	92	17	0				84	12	6	147	0	11¾
Westboro', ...				129	15	0	22	5	0	83	16	1½	150	1	11½
Northboro', ...							13	5	0	50	5	1½	101	7	10½
Shrewsbury, ...	27	4	0	151	4	0	29	10	0	141	14	6¾	278	12	2½
Lunenburg, ...	31	16	0	126	15	0	30	0	0	95	6	9¾	203	11	7½
Uxbridge, ...				114	15	0	35	10	0	111	8	9	145	8	5
Harvard, ...	15	0	0	104	2	0	25	15	0	100	10	0	199	16	10¾
Dudley, ...	10	0	0	68	8	0				62	17	6	128	9	4½
Bolton, ...	25	8	0	103	16	0	31	7	6	95	13	9	191	11	11½
Upton, ...				57	6	0				42	3	9	78	11	6½
Sturbridge, ...	19	16	0	44	17	0	15	0	0	70	6	3	179	3	6¾

WORCESTER, continued.

Leominster,				54	0	0			63	0	0	150 9 5½
Hardwick,	26	12	0	66	12	0	36	15	0	79	10	0	219 17 3½
Holden,				34	4	0				45	0	0	104 16 9
Western,				52	4	0				60	0	0	140 1 8½
Douglass,				15	0	0				29	10	7½	86 9 9
Grafton,	10	0	0	87	12	0	22	15	0	80	15	0	147 18 1
Petersham,				39	0	0	7	15	0	65	13	9	149 4 9½
Westminster,										45	11	10½	126 13 0½
Payquoig,													
Narragansett No. 6,													
Princeton,										22	2	6	93 17 6½
Dorchester Canada,													
Ipswich Canada,													
Oakham,							2	15	0	17	14	1½	57 9 4½
Hubbardstown,													33 1 9
Dist. of Paxton,							8	2	6	44	18	11½	83 5 0½
Fitchburg,							7	5	0	20	8	2½	69 9 5½
Royalston,													31 17 11½
Athol,										23	12	6	81 17 0½
Templeton,										14	15	0	100 1 11½
Ashburnham,										13	5	0	45 1 10
Winchendon,										14	15	0	37 1 5½
Northbridge,													52 7 11½
	375	0	0	2,953	13	0	543	15	0	3,242	0	3½	6,522 6 1

PLYMOUTH.

Years, ...	1755.						1769.						1775.		
Towns.	Pay for Representatives.			Province Tax.			Pay for Representatives.			Province Tax.			General Tax.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Plymouth, ...	19	4	0	288	0	0	23	0	0	193	12	6	363	19	10½
Scituate, ...	30	0	0	396	0	0	30	10	0	316	12	6	446	13	4½
Duxbury, ...	41	12	0	130	10	0	32	10	0	107	2	6	162	9	6½
Marshfield, ...	26	6	0	269	2	0	33	12	6	144	10	0	189	9	9½
Bridgewater, . . .	29	16	0	457	16	0	34	10	0	398	15	0	652	11	8½
Middleborough, . . .	32	12	0	328	13	0	35	0	0	291	12	6	557	13	7½
Rochester, ...	27	4	0	198	3	0	20	0	0	180	18	9	270	14	4½
Plympton, ...	27	16	0	167	14	0	35	5	0	116	10	0	207	1	9½
Pembroke, ...	29	8	0	163	13	0	35	10	0	140	7	6	237	1	8½
Kingston, ...	22	12	0	96	18	0	19	5	0	81	15	0	138	13	11½
Hanover, ...	26	16	0	116	8	0	23	15	0	82	7	6	129	1	8
Abington, ...	42	4	0	135	0	0	33	7	6	106	17	6	165	18	9
Halifax, ...				79	16	0				57	18	9	84	17	5½
Wareham, ...				82	16	0				37	17	6	81	2	0½
	355	10	0	2,910	9	0	356	5	0	2,256	17	6	3,687	9	7½

BARNSTABLE.

Years, ...	1755.			1769.			1775.
Towns.	Pay for Representatives. £ s. d.	Province Tax. £ s. d.		Pay for Representatives. £ s. d.	Province Tax. £ s. d.		General Tax. £ s. d.
Barnstable, ...	31 8 0	252 0 0		39 10 0	195 15 10 [1]		334 11 2
Yarmouth, ...	10 0 0	165 0 0		25 5 0	152 6 4 [2]		235 0 5
Sandwich, ...	2 4 0	180 0 0		37 10 0	171 6 1 [3]		260 7 8½
Eastham, ...		205 4 0		28 2 6	107 2 2 [4]		190 19 0½
Harwich, ...		159 6 0		30 10 0	122 2 8 [5]		192 13 8½
Chatham, ...		90 9 0		11 15 0	86 12 9 [6]		90 19 4½
Truro, ...		97 1 0			70 19 7½ [7]		114 11 3½
Falmouth, ...	8 0 0	111 12 0		17 15 0	105 18 4½ [8]		191 3 7½
Wellfleet, ...				15 0 0	55 5 9 [9]		137 8 10½
	51 12 0	1,260 12 0		205 7 6	1,067 9 6		1,747 15 2½

Note. The Province Tax for 1769, includes the following back dues: [1] £4 5 11; [2] £3 3 10; [3] £3 11; [4] £2 4 10; [5] £2 10 2; [6] £1 16; [7] £1 9; [8] £2 4; [9] £1 3.

BRISTOL.

Years, ...	1755.			1769.			1775.
Towns.	Pay for Representatives. £ s. d.	Province Tax. £ s. d.		Pay for Representatives. £ s. d.	Province Tax. £ s. d.		General Tax. £ s. d.
Taunton, ...	31 16 0	347 11 0		36 10 0	272 15 0		410 12 2
Rehoboth, ...	24 0 0	498 3 0		36 17 6	319 15 0		514 16 0½
Swanzey,[1]	34 8 0	221 2 0		37 5 0	251 11 3		237 13 5
Dartmouth, ...	37 12 0	648 0 0		36 5 0	514 18 1½		887 14 7¾
Norton, ...	21 0 0	217 7 0		9 10 0	183 10 7½		186 7 7
Attleborough, ...	30 0 0	237 6 0		33 12 6	171 18 8¼		302 9 5¼
Dighton, ...	45 16 0	153 6 0		24 5 0	118 2 6		173 4 11¼
Freetown, ...	46 4 0	141 12 0		28 5 0	120 14 4½		202 1 1¾
Raynham, ...		91 10 0		3 0 0	60 18 9		126 17 2¾
Easton, ...	2 12 0	105 3 0			77 14 1½		141 15 9
Berkley, ...		81 15 0			67 2 6		98 14 0
Mansfield, ...							121 6 2
	273 8 0	2,742 15 0		245 10 0	2,159 0 11½		3,403 12 6¾

[1] Shewamet taxed with Swansey.

YORK.

YEARS, ...	1755.			1769.			1775.
TOWNS.	Pay for Representatives. £ s. d.	Province Tax. £ s. d.		Pay for Representatives. £ s. d.	Province Tax. £ s. d.		General Tax. £ s. d.
York, ...	36 8 0	352 10 0		39 10 0	275 2 6		403 9 9½
Kittery, ...	21 4 0	414 0 0		6 10 0	286 1 10½		442 17 7½
Wells, ...	35 16 0	158 8 0		29 10 0	145 10 0		314 19 1½
Berwick, ...	28 0 0	216 0 0		27 5 0	226 2 6		477 17 5½
Falmouth, ...	30 16 0	342 0 0					
Biddeford, ...	16 4 0	145 4 0		13 5 0	81 7 4½		166 3 0
Arundel, ...		80 14 0		4 10 0	74 15 0		143 12 1
Scarborough, ...	19 0 0	123 15 0					
Georgetown, ...		57 3 0					
North Yarmouth, . .	28 0 0	53 17 0					
Brunswick, ...	21 4 0	51 9 0					
Sheepscot,[1]		36 0 0					
Narraganset, No. 1,[2] . .					17 15 0		
Pepperelborough,[3] . .					56 10 3		121 0 9
Lebanon, ...							44 16 4½
Sandford, ...							43 6 8½
Buxton, ...							38 10 8½
	236 12 0	2,031 0 0		120 10 0	1,163 4 6		2,196 14 7½

[1] Newcastle. [2] Buxton. [3] Saco.

DUKES COUNTY.

Years, ...	1755.		1769.		1775.
Towns.	Pay for Representatives. £ s. d.	Province Tax. £ s. d.	Pay for Representatives. £ s. d.	Province Tax. £ s. d.	General Tax. £ s. d.
Edgartown, ...		139 4 0	12 0 0	81 0 0	125 18 11½
Chilmark, ...		124 19 0	28 0 0	86 13 1½	155 12 2
Tisbury, ...		79 16 0	18 10 0	58 17 6	114 5 0½
		343 19 0	58 10 0	226 10 7½	395 16 2

NANTUCKET.

Years, ...	1755.		1769.		1775.
Towns.	Pay for Representatives. £ s. d.	Province Tax. £ s. d.	Pay for Representatives. £ s. d.	Province Tax. £ s. d.	General Tax. £ s. d.
Sherburne, ...	13 4 0	524 14 0	35 15 0	354 5 0	609 13 7¾

CUMBERLAND.

Years, ...	1755.		1769.		1775.
Towns.	Pay for Representatives. £ s. d.	Province Tax. £ s. d.	Pay for Representatives. £ s. d.	Province Tax. £ s. d.	General Tax. £ s. d.
Falmouth, ...			26 0 0	265 5 2¾	528 6 2
Scarborough, . . .			35 15 0	158 8 10½	200 19 5½
North Yarmouth, . .				73 18 1½	196 16 4½
Brunswick, ...			16 5 0	65 16 3	105 18 5½
Harpswell, ...				49 10 7½	99 0 8½
Gorhamtown,[1] . . .			38 10 0	29 10 7½	104 13 5
New Marblehead,[2] . .			19 10 0	14 15 0	555 0 0 48 13 6
Peirsontown, . . .					23 5 5
Cape Elizabeth, . . .			14 10 0	149 1 2¼	195 8 4¾
New Boston, . . .					15 5 7½
New Gloucester, . . .					38 10 8¾
			150 10 0	806 5 10½	1,553 18 1½ [3]

[1] Gorham. [2] Windham.

[3] This amount is much less than its several Town Taxes make.

LINCOLN.

Years, ...	1755.		1769.		1775.
Towns.	Pay for Representatives. £ s. d.	Province Tax. £ s. d.	Pay for Representatives. £ s. d.	Province Tax. £ s. d.	General Tax. £ s. d.
Pownalborough, . . .				56 14 4½	144 0 5
Georgetown, . . .				100 10 0	190 1 10½
New Castle, . . .				41 2 6	57 14 9½
Topsham, ...				25 10 0	61 9 1½
Woolwich, ...				36 18 1½	61 15 9½
Bristol, ...					75 14 8½
Bowdoinham, . . .					19 10 9½
Boothbay, ...					71 15 9½
Medumcook,[1] . . .					20 2 5½
Hallowell, ...					24 16 6
Waldoborough, . . .					49 17 10½
Vassalborough, . . .					22 9 7½
St. George's, . . .					49 3 7½
Winthrop, ...					17 3 2
Winslow, ...					17 13 2½
Gardinerstown, . . .					31 5 5
				260 15 0	914 15 3½

[1] Friendship.

BERKSHIRE.

Years, ...	1755.		1769.		1775.
Towns.	Pay for Representatives. £ s. d.	Province Tax. £ s. d.	Pay for Representatives. £ s. d.	Province Tax. £ s. d.	General Tax. £ s. d.
Sheffield, ...			23 0 9	99 3 9	216 12 6
Great Barrington, . .			13 6 0	57 3 9	94 18 10½
Stockbridge, . . .				21 13 9	74 17 5
West Stockbridge, . .					24 19 1½
Egremont, ...			8 9 9	36 7 6	50 0 2½
New Marlborough, . .				33 16 3	123 0 7½
No. 1,[1]			22 5 0	23 12 6	51 15 10
Loudon, ...					9 13 8½
No. 3,[2]				23 12 6	90 6 2
No. 4,[3]				6 0 0	36 3 0½
Pittsfield, ...				22 2 6	127 0 2
Williamstown, . . .				6 0 0	79 14 10½
Richmond, ...				3 0 9	89 15 3½
Lenox, ...				1 1 9	57 18 2
Lanesborough, . . .				6 0 0	128 6 5½
Alford, ...					35 9 4
Gageborough,[4] . . .					42 0 5½
Partridgefield,[5] . .					28 0 11½
Easthoosuck,[6] . . .					40 18 3½
Jericho,[7]					18 1 6½
No. 5,[8]					25 16 5½
No. 7,[9]					25 16 5½
Hartwood,[10] . . .					11 15 6½
			67 1 6	339 15 0	1,482 1 5½

[1] Tyringham. [2] Sandisfield. [3] Becket. [4] Windsor. [5] Peru. [6] Adams. [7] Hancock. [8] Cummington. [9] Hawley. [10] Washington.

YEARS,	1755.			1769.			1775.
COUNTIES.	Pay for Representatives. £ s. d.	Province Tax. £ s. d.		Pay for Representatives. £ s. d.	Province Tax. £ s. d.		General Tax. £ s. d.
SUFFOLK,	402 8 0	9,409 16 0		496 5 0	6,213 15 3½		4,119 12 7
ESSEX,	552 18 0	6,759 6 0		645 7 6	5,627 5 9		8,687 9 9½
MIDDLESEX,	602 16 0	4,888 16 0		703 17 6	4,286 3 4½		6,332 11 8½
HAMPSHIRE,	252 6 0	2,175 0 0		201 0 0	2,303 5 3½		4,346 3 1½
WORCESTER,	375 0 0	2,953 13 0		543 15 0	3,242 0 3½		6,522 6 1
PLYMOUTH,	355 10 0	2,910 9 0		356 5 0	2,256 17 6		3,687 9 7½
BARNSTABLE,	51 12 0	1,260 12 0		205 7 6	1,067 9 6		1,747 15 2½
BRISTOL,	273 8 0	2,742 15 0		245 10 0	2,159 0 11½		3,403 12 6½
YORK,	236 12 0	2,031 0 0		120 10 0	1,163 4 6		2,196 14 7½
DUKES,		343 19 0		58 10 0	226 10 7½		395 16 2
NANTUCKET,	13 4 0	524 14 0		35 15 0	354 5 0		609 13 7½
CUMBERLAND,				150 10 0	806 5 10½		1,553 18 1½
LINCOLN,					260 15 0		914 15 3½
BERKSHIRE,				67 1 6	339 15 0		1,482 1 5½
	3,115 14 0	36,000 0 0		3,829 14 0	30,306 13 11½		46,000 0 0

There are some instances in which these aggregates differ from the totals under the different Counties.

A General Table of Taxes, from 1752 to 1775, inclusive.

Date.	Representatives' Pay.	Province Tax.	Miscellaneous.	Total.	Polls.	Estate.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
1752, June 5.	1,742 4 0 [1]	25,000 0 0		26,742 4 0	0 4 2	at 1 penny a pound.
1753, June 22.	1,523 6 0	9,000 0 0	1,876 14 0 [3]	12,400 0 0	1 6	" " "
1754, June 19.	2,423 1 0 [1]	18,000 0 0		20,423 1 0	3 0	" " "
1755, June 19.	3,115 14 0 [1]	36,000 0 0		39,115 14 0	6 0	" " "
1755, Sept. 9.		18,000 0 0		18,000 0 0	3 0	" " "
1756, June 8.	3,193 18 0 [1]	54,000 0 4	1,506 13 4 [4]	58,700 11 4	9 0	" " "
1757, June 16.	3,571 15 0	81,386 0 0		84,957 15 0		" " "
1758, June 15.		82,190 6 8	177 0 0 [5]	82,367 6 8	13 6	" " "
1759, June 15.	5,134 11 0 [2]	94,780 3 2	300 0 0 [5] 3,715 5 10 [6]	103,930 0 0	15 8	" " "
1760, June 21.		97,345 13 0		97,345 13 0		" " "
1761, July 11.	2,235 2 0	75,000 0 0	31 1 7 [7]	77,266 3 7	10 0	" " "
1762, June 15.	3,264 15 0	75,000 0 0	151 13 0	78,447 9 7	10 0	" " "
1763, June 16.	1,828 2 0	50,171 19 6	72 0 0	52,072 1 6	6 8	" " "
1764, June 15.	1,849 2 6	50,032 14 9		51,881 17 3	6 8	" " "
1765, June 25.	2,412 19 6	50,097 18 1	158 3 0	52,669 0 7	6 8	" " "
1766, June 28.	2,553 2 6	40,135 3 11½	98 7 0	42,786 13 5½	5 4	" " "
1767, June 25.	3,026 15 0	40,558 5 4		43,585 0 4	5 4	" " "
1769, July 15.	3,829 14 0	30,306 13 11½		34,136 7 11½	4 0	" " "
1772,		27,500 0 0				
1773, June 29.		29,449 6 0				
1774, June 16.	2,301 15 0	10,312 10 0	346 4 0	12,960 9 0	1 1	" " "
1775, Nov. 11.				46,000 0 0	5 5	" " "

[1] These amounts include some Town fines. [2] For 1757 and 1758. [3] To pay for the Town, or Court House. The expense of the Province for this building, was £24,000. [4] This sum was for soldiers. [5] Fines on Towns for not sending Representatives. [6] This amount was to hire soldiers in place of Quakers. [7] Fine on Rutland.

Value of Live Stock.

Valuation of live stock for rates in 1754 and 1775, was as follows: Oxen of four years and above, and horses of three years old, £2 each; cows and bulls, of three years and above, £1 10 each; sheep and goats, 3/ each; swine, of one year old, 8/ each. For the same period, Indian, negro and mulatto slaves were taxed as personal property.

The two succeeding documents exhibit the proportionate relation which each Town Tax held to £1,000 of every Province Tax, for about ten years. They are both printed as they were originally.

The Proportion of each Town in £1,000 *of a Province Tax, for* 1761.

Suffolk County.			
Boston,	£112	18	7
Roxbury,	12	5	4
Dorchester,	7	11	10
Milton,	5	0	10
Braintree,	9	15	5
Weymouth,	4	18	5
Hingham,	9	19	8
Dedham,	8	12	0
Medfield,	3	18	7
Wrentham,	7	11	6
Brookline,	4	16	4
Needham,	3	2	1
Stoughton,	6	14	11
Medway,	2	15	5
Bellingham,	1	13	7
Hull,		19	4
Walpole,	2	19	0
Chelsea,	2	13	7

Essex County.			
Salem,	£18	13	11
Danvers,	8	5	5
Ipswich,	18	10	4
Newbury,	25	11	8
Marblehead,	16	8	8
Lynn,	7	19	2
Andover,	12	11	9
Beverly,	7	16	8
Rowley,	7	14	11
Salisbury,	6	0	1
Haverhill,	9	12	4
Gloucester,	12	1	1
Topsfield,	3	7	9
Boxford,	4	1	4
Amesbury,	6	2	6
Bradford,	4	10	5
Wenham,	2	9	11
Middleton,	2	18	0
Manchester,	2	2	5
Methuen,	3	5	5

Middlesex County.			
Cambridge,	£9	0	10
Charlestown,	8	17	1
Watertown,	3	12	9
Woburn,	6	10	6
Concord,	5	19	11
Newton,	6	3	8
Sudbury,	7	8	3
Marlborough,	7	7	2
Billerica,	4	18	0
Lexington,	4	1	9
Framingham,	5	12	9
Chelmsford,	4	4	6
Sherburne,	2	13	0
Reading,	6	11	2
Malden,	3	11	6
Weston,	3	13	0
Medford,	4	4	9
Littleton,	3	4	2
Hopkinton,	3	5	9
Westford,	3	16	11
Shirley,	1	3	0
Waltham,	3	7	9
Townsend,	1	12	2
Stow,	2	18	0
Stoneham,	1	9	8

Groton,	4	18	10
Wilmington,	2	11	4
Natick,	1	14	9
Dracut,	2	3	9
Bedford,	1	18	6
Holliston,	2	9	8
Tewksbury,	2	14	10
Acton,	2	6	2
Pepperell,	1	16	8
Lincoln,	2	10	0
Dunstable,	2	6	6

HAMPSHIRE COUNTY.

Springfield,	£12	10	6
Northampton,	5	11	8
Southampton,	1	6	8
Hadley,	2	11	9
Amherst,	1	17	11
South Hadley,	2	14	5
Hatfield,	3	12	3
Westfield,	4	6	2
Deerfield,	2	10	3
Greenfield,		19	5
Northfield,	1	11	9
Sunderland,	2	13	2
Montague,	1	3	7
Brimfield,	3	19	2
Monson,		19	4
Palmer,	1	17	7
Blandford,	1	4	7
Greenwich,	1	9	2
Pelham,	1	17	6
Cold Spring, alias Belchertown,	1	2	7
New Salem,	1	6	3
Greenville,	2	4	4
Suffield,	6	5	6
Enfield,	3	16	8
Somers,	3	0	5
Coleraine,		15	9
Road Town, alias Shutesbury,		14	9
Ware River,		9	10
Roxbury Canada,		9	10
Fall Town,		7	10
Hunt's Town,		4	11

WORCESTER COUNTY.

Worcester,	£6	1	8½
Lancaster,	7	5	4¾
Mendon,	5	16	10
Brookfield,	5	6	2½
Oxford,	3	4	3¾
Charlton,	1	1	0
Sutton,	6	2	8½
Rutland,	4	19	2½
Rutland District,	1	19	5¾
New Braintree,	1	12	9¾
Leicester,	3	13	2
Spencer,	1	15	7¾
Southborough,	2	16	5
Westborough,	4	7	0½
Shrewsbury,	5	4	9¾
Lunenburg,	3	18	5
Uxbridge,	3	14	3½
Harvard,	3	7	0
Dudley,	2	1	11
Bolton,	3	3	9½
Upton,	1	8	1½
Sturbridge,	2	6	10½
Leominster,	2	2	0
Hardwick,	2	13	0
Holden,	1	10	0
Western,	2	0	0
Douglass,		19	8½
Grafton,	2	13	10
Petersham,	2	3	9½
Westminster,	1	10	4¾
Woodstock,	7	7	1
Payquoig,		15	9
Narragansett No. 6,		9	10
Prince Town,		14	9
Dorchester Canada,		11	10
Ipswich Canada,		9	10

PLYMOUTH COUNTY.

Plymouth,	£6	9	1
Scituate,	10	11	1
Duxbury,	3	11	5
Marshfield,	4	16	4
Bridgewater,	13	5	10
Middleborough,	9	14	5
Rochester,	6	0	7½
Plympton,	3	17	8
Abington,	3	11	3
Pembroke,	4	13	7
Kingston,	2	14	6
Wareham,	1	5	3
Halifax,	1	18	7½
Hanover,	2	14	11

BARNSTABLE COUNTY.

Barnstable,	£6	7	8
Yarmouth,	4	19	5
Sandwich,	5	11	10
Eastham,	5	6	0
Harwich,	3	19	9
Chatham,	2	16	6¾
Truro,	2	6	4½
Falmouth,	3	9	1¼

BRISTOL COUNTY.

Taunton,	£9	1	10
Rehoboth,	10	13	2
Swanzey,	6	14	4½
Dartmouth,	17	3	3¾

Norton,	6	2	4½
Attleborough,	5	13	7
Dighton,	3	18	9
Freetown,	4	0	5¾
Raynham,	2	0	7½
Easton,	2	11	7½
Berkley,	2	4	9

York County.

York,	£9	3	5
Kittery,	9	10	8¾
Wells,	4	17	0
Berwick,	7	10	9
Biddeford,	4	11	11
Arundel,	2	9	10½
Narragansett, No. 1,		11	10

Dukes County.

Edgartown,	£2	14	0
Chilmark,	2	17	9½
Tisbury,	1	19	3

Nantucket County.

Sherburne,	£11	16	2

Cumberland County.

Falmouth,	£13	16	2¾
Scarborough,	5	5	6¾
North Yarmouth,	2	9	3½
Brunswick,	2	3	10½
Harpswell,	1	13	0½
Gorhamtown,		19	8½
New Marblehead,		9	10

Lincoln County.

Pownalborough,	£1	17	9¾
Georgetown,	3	7	0
Newcastle,	1	7	0
Topsham,		17	0
Woolwich,	1	4	7½

Berkshire County.

Sheffield,	£3	6	1½
Great Barrington,	1	18	1½
Stockbridge,		14	5½
Egremont,	1	4	3
New Marlborough,	1	2	6½
No. 1 Line of Towns,		15	9
Number Three,		15	9
Number Four,		14	9
Pittsfield,		14	9

The Proportion of the several Towns to a Tax of £1,000, *adopted in* 1772.

Suffolk County.

Boston,	£92	5	10
Roxbury,	9	7	10½
Dorchester,	6	14	10½
Milton,	3	16	2
Braintree,	8	4	11
Weymouth,	4	9	5½
Hingham,	6	0	8
Cohasset,	2	0	8¾
Dedham,	7	3	4½
Medfield,	2	17	8½
Wrentham,	7	5	1½
Brookline,	2	15	5½
Needham,	2	18	6½
Stoughton,	5	13	5½
Stoughtonham,	2	11	11½
Medway,	2	18	7½
Bellingham,	1	18	0
Hull,		13	4½
Walpole,	2	7	10½
Chelsea,	1	18	4¾
	174	2	3½

Essex County.

Salem,	26	11	3½
Danvers,	8	6	7½
Ipswich,	14	4	4½
Newbury,	13	3	10½
Newburyport,	13	11	6
Marblehead,	18	2	3¾
Lynn,	6	9	3½
Andover,	10	17	7½
Beverly,	7	12	7¾
Rowley,	6	3	10
Salisbury,	5	8	1¾
Haverhill,	7	15	8½
Gloucester,	11	3	2
Topsfield,	2	18	0½
Amesbury,	4	17	1½
Bradford,	4	7	7
Wenham,	1	15	2½
Manchester,	2	6	5¾
Methuen,	3	13	2½
Boxford,	3	13	4½
Middleton,	2	7	10½
	175	9	3½

Middlesex County.

	£	s	d
Cambridge,	8	1	3¾
Charlestown,	8	0	0
Watertown,	3	7	3¾
Woburn,	5	10	4¾
Concord,	5	0	10½
Newton,	4	13	11¾
Reading,	5	7	4
Marlborough,	6	3	6½
Billerica,	4	4	0
Framingham,	4	17	7
Lexington,	3	7	4½
Chelmsford,	3	15	5
Sherburne,	2	8	0
Sudbury,	6	11	2¾
Malden,	3	2	6½
Weston,	3	2	8½
Medford,	4	0	0
Littleton,	3	1	5½
Hopkinton,	3	3	11½
Westford,	3	9	2½
Waltham,	3	0	4½
Stow,	2	15	5¾
Groton,	4	15	1¾
Shirley,	1	13	10½
Pepperell,	2	12	10
Townsend,	2	0	8
Ashby,		17	8
Stoneham,	1	3	8½
Wilmington,	1	18	4
Natick,	1	11	5½
Dracut,	2	14	9½
Bedford,	2	3	10½
Holliston,	2	12	7½
Tewksbury,	2	2	0¾
Acton,	2	9	6½
Dunstable,	2	5	9½
Lincoln,	2	5	1½
	130	11	6

Hampshire County.

	£	s	d
Springfield,	11	9	7
Wilbraham,	2	8	8
Northampton,	5	9	4½
Southampton,	1	18	11¼
Hadley,	2	6	0
South Hadley,	1	15	9¾
Amherst,	2	11	8½
Granby,	1	4	8
Hatfield,	2	14	9¾
Whately,		19	4
Williamsburg,		13	10¾
Westfield,	3	18	1
Deerfield,	2	16	8¾
Greenfield,	1	16	4
Shelburne,	1	1	8
Conway,	1	4	7¾
Sunderland,	1	13	2¾
Montague,	1	9	9½
Northfield,	2	0	4¾
Brimfield,	3	7	2½
South Brimfield,	2	0	3
Monson,	1	14	10
Pelham,	1	17	10
Greenwich,	1	17	8¾
Blandford,	1	7	8
Palmer,	1	18	6
Granville,	3	7	1¾
New Salem,	1	13	9¼
Belchertown,	2	2	9
Coleraine,	1	4	9¼
Ware,	1	0	0
Warwick,		16	0
Bernardston,	1	1	10
Murrayfield,	1	4	8¾
Charlemont,		17	9¼
Ashfield,	1	0	3¾
Worthington,		10	1¾
Shutesbury,	1	1	9
Chesterfield,	1	12	9¼
Southwick,	1	9	0¾
Suffield,	6	5	6
Enfield,	3	16	8
Somers,	3	0	5
	96	2	10

Plymouth County.

	£	s	d
Plymouth,	7	0	10¾
Scituate,	8	12	11
Duxbury,	3	2	10¾
Marshfield,	3	13	4¾
Bridgewater,	12	12	7¾
Middleborough,	10	15	10½
Rochester,	5	4	9¾
Plympton,	1	0	2
Pembroke,	4	11	9½
Kingston,	2	13	8¾
Abington,	3		2¾
Hanover,	2	9	11¾
Halifax,	1	12	10½
Wareham,	1	11	4¾
	71	7	4¾

Barnstable County.

	£	s	d
Barnstable,	6	9	6
Sandwich,	5	0	9½
Yarmouth,	4	10	11¾
Eastham,	3	7	3
Wellfleet,	2	13	2¾
Chatham,	1	15	2¾
Harwich,	4	1	3
Falmouth,	3	14	0
Truro,	2	4	4¾
	33	16	6¾

Bristol County.			
Taunton,	£7	18	11½
Rehoboth,	9	19	3½
Swanzey,	4	12	0½
Dartmouth,	17	3	7½
Norton,	3	12	1¾
Mansfield,	2	6	11½
Attleborough,	5	17	1
Dighton,	3	7	0¾
Freetown,	3	18	2½
Raynham,	2	9	1¼
Easton,	2	14	10¼
Berkley,	1	18	2½
	65	17	6
York County.			
York,	£7	16	2¼
Kittery,	8	11	5¼
Wells,	6	1	11
Berwick,	9	4	11
Arundel,	2	15	7
Biddeford,	3	4	3¾
Pepperellborough,	2	6	10¼
Lebanon,		17	4¼
Sandford,		16	9¼
Narragansett, No. 1,		14	11
	42	10	3
Dukes County.			
Edgartown,	2	8	9
Chilmark,	3	0	2¾
Tisbury,	2	4	2¾
	7	13	2½
Nantucket County.			
Sherburne,	£11	16	0
Worcester County.			
Worcester,	£6	7	8¾
Lancaster,	7	19	2¼
Mendon,	5	18	1¼
Brookfield,	7	13	1¾
Oxford,	2	15	2½
Charlton,	2	15	6¾
Sutton,	7	12	1¾
Leicester,	2	16	2½
Spencer,	2	8	10¼
Paxton,	1	12	2¾
Rutland,	3	13	7¾
Oakham,	1	2	3
Hubbardston,		12	9¾
New Braintree,	2	10	9½
Southboro',	2	16	11
Westboro',	2	18	1½
Northboro',	1	19	3
Shrewsbury,	5	7	10½
Lunenburg,	3	18	9¾
Fitchburg,	1	6	10¾
Uxbridge,	3	16	6¾
Harvard,	3	17	4¾
Dudley,	2	9	8¾
Rutland District,	3	4	7¾
Bolton,	3	14	2
Upton,	1	10	5
Sturbridge,	3	9	4¾
Leominster,	2	18	3
Hardwick,	4	5	1¼
Western,	2	13	8¾
Holden,	2	0	7
Douglass,	1	13	5¾
Grafton,	2	17	3
Petersham,	2	17	9¼
Royalston,		12	4¾
Westminster,	2	9	0¼
Athol,	1	11	8¼
Templeton,	1	18	9
Princeton,	1	16	4
Ashburnham,		17	5¼
Winchendon,		14	4¼
Woodstock,	7	7	9
	133	1	11¼
Cumberland County.			
Falmouth,	£10	4	6
North Yarmouth,	3	16	2¼
Scarborough,	3	17	9½
Brunswick,	2	1	0
Gorham,	2	0	6¾
Harpswell,	1	18	4
Windham,		17	8¼
Cape Elizabeth,	3	15	7¾
New Gloucester,		14	11
Piersontown,		9	0
New Boston,		5	11
	30	1	6½
Lincoln County.			
Pownalborough,	2	15	9
Georgetown,	3	13	7
Woolwich,	1	3	11
Newcastle,	1	2	4¼
Topsham,	1	3	9½
Boothbay,	1	7	9½
Bristol,	1	9	3¾
Bowdoinham,		7	6¾
Medumcook,		7	9¼
Hallowell,		9	7¼
Broadbay,		19	3¾
Vassalborough,		8	8½
St. Georges,		19	0½
Winthrop,		6	7¾

Winslow,	6	10	
Gardner's Town,	12	1½	
	17	14	1½

BERKSHIRE COUNTY.

Sheffield,	£4	3	10
Great Barrington,	2	9	0
Stockbridge,	2	0	1½
Pittsfield,	2	9	2
New Marlborough,	2	7	3
Egremont,		19	4½
Richmond,	1	14	10
Lenox,	1	2	5
Tyringham,	1	0	0½
Tyringham Equivalent,		3	9
Lanesborough,	2	9	8
Sandisfield,	1	14	11½
Williamstown,	1	10	10½
Becket,		14	0
Gageborough,		16	3½
Partridgefield,		10	10½
Easthoosuck,		15	10
Jericho,		7	0
Plantation No. 5,		10	0
Plantation No. 7,		10	0
Plantation Hartwood,		4	5½
	28	13	9

Relative to Taxation from 1777 *to* 1793.

1777, Jan. 14. After determining, that whoever pays or receives the Continental paper money for less than the value of its face, shall not only be accounted an enemy to American freedom, but also forfeit the sum so exchanged, our National Congress adopt the subsequent Resolve. "That it be recommended to the Legislatures of the several States to pass resolutions, that they will make provision for drawing in and sinking their respective quotas of the bills emitted by Congress at the several periods fixed, or that shall be fixed by Congress." This was a task, enlarged by constant contingencies, and, sadly for the experience of our population, it was not then found to be altogether practicable. Still the rates of this year, after allowance for depreciation on paper money, were nearly four times as large as they had been from the peace of Fontainebleau, November 3, 1762, which closed our French wars.

July 10. A convention of delegates from Massachusetts, the rest of New England and New York, met in Springfield for the purpose of advising upon the difficulties of currency and taxation. Their proposals were received and discussed by their several Legislatures.

Sept. 10. The Council, in their message to the House, speaking of the Convention, remark as follows: "They have recommended certain measures to be immediately taken for the support of the paper currency. We earnestly recommend this important matter to your immediate attention, as every day's

experience furnishes fresh proof of the absolute necessity of it. The calling in and sinking our bills of credit, and levying as large taxes as the people can possibly bear, to defray the charges of the war, will, we are persuaded, as effectually support the credit of our money as any other measure we can at present suggest."

Oct. 9. Knowing that frequent supplies of the Treasury, without adequate taxation, had proved greatly prejudicial to the public bills of credit, the General Court pass a Resolve, "That the future expenses of the State, in carrying on the present war, etc., be supported by taxation only; and that the taxes be levied and assessed on the inhabitants, and punctually paid into the treasury, in such sums and such short periods as the General Court shall hereafter direct." But this, like other well devised plans, fell short of its purpose.

Nov. 15. The members of Congress from our own and other States, agree on the Articles of Confederation.[1] The eighth article runs thus. "All charges of war, and all other expenses that shall be incurred for the common defence or general welfare, and allowed by the United States in Congress assembled, shall be defrayed out of a common treasury, which shall be supplied by the several States, in proportion to the value of all land within each State, granted to or surveyed for any person, as such land and the buildings and improvements thereon shall be estimated according to such mode as the United States in Congress assembled shall from time to time direct and appoint. The taxes for paying that proportion shall be laid and levied by the authority and direction of the legislatures of the several States within the time agreed upon by the United States in Congress assembled."

Thus was a contract commenced, essential to the orderly and efficient administration of a most important branch of finance. In compliance with it, Congress, on the 22d, passed the ensuing Resolve. "That it be most earnestly recommended to the respective States to raise in the course of the year 1778, commencing on the first day of January next, by quarterly

[1] A joint committee of our Legislature report, Feb. 25, 1778, that the delegates of this State in Congress, be fully authorized to ratify the articles of the Confederation. The last of the thirteen States, which signed it by their agents, March 1, 1781, was Maryland.

payments, the sum of five millions of dollars, by taxes to be levied on the inhabitants of the respective States." Of this sum Massachusetts was assessed $820,000, being $20,000 higher than the quota of any other State.

Dec. 15. As an indication that our Legislature deeply sympathized with their constituents, and were fully aware that the voice of authority could command no further rates from them immediately, however hard necessity made such a call, we have a bill which they passed, of the succeeding tenor. "An act to enable towns to raise such sums of money, as they are inclined to do for the purpose of lessening their proportion of the public debt."

1778, Feb. 13. In order to relieve the pressure of taxation, all persons having the care of absentees' estates, are ordered to deposit in the public treasury all moneys arising from the rents or sale of such property. For the conscientious loyalist, this was a hard measure. To the opposer of oppression, it seemed right, though administered with severity.

Feb. 18. A letter, directed to the selectmen of every town in Massachusetts, on the subject of taxes, is reported to the House and accepted. It runs thus: "The exertions lately made by this Court, to put the currency of the United States on such a footing as to answer the great purpose for which it was emitted (the salvation of our country), by calling in the money of this State and determining to emit no more, must, we trust, finally answer the important end for which they were designed. Taxes must be the principal resource for money. A speedy payment of the tax emitted for the year 1777, into the treasury, is the only means to prevent the resolutions not to emit more money being receded from. Those resolutions were founded on the soundest policy, and a departure from them would most certainly be attended with dangerous consequences. You are therefore most earnestly called upon to use your best endeavours to prevent it, by exciting the constables and collectors within your town to collect and pay into the public treasury immediately all the money they are appointed and directed to collect as part of any State tax. If you think the business will be more expedited by laying this letter before the inhabitants of your town, you will do it without

delay." In accordance with the spirit of this communication, a large assessment was ordered, the next month, on the polls and estates of the inhabitants. But the anticipated result of calling in the paper of our own Commonwealth, was far from being realized.

April 27. A letter of the 24th from Governor Trumbull, who received it from Governor Tryon of New York, was brought down from the Board, and laid before the Representatives. It enclosed two bills, read in the House of Commons the 19th of February last, proposing a reconciliation between England and her American Colonies. On the 11th of May, Governor Trumbull received another letter from the same source, with these bills passed into acts, accompanied by another, which appointed Commissioners to settle all difficulties. He was requested to forward them to the government of Massachusetts, as being likely to be less objectionable in the form of acts than of bills. The main design of adducing these particulars, is, to present a noticeable clause in one of the acts, which immediately relates to the principle of taxation in all its branches. The passage thus alluded to, follows. "The King and Parliament of Great Britain will not impose any duty, tax or assessment whatever, payable in any of his Majesty's colonies, provinces and plantations in North America or the West Indies, except only such duties as it might be expedient to impose for the regulation of commerce; the net produce of such duties to be always paid and applied to and for the use of the colony, province or plantation in which the same should be respectively levied, in such manner as other duties collected by the authority of the respective General Courts or General Assemblies of each colony, province or plantation, are ordinarily paid or applied." Had this proposal been made prior to our treaty with France, and before our countrymen had proceeded so far as to have a fair prospect of being able to secure their independence, it would, in all probability, have been successful. But coming at so late a period of the contest, it was viewed by the authorities of our State and of Congress as a stratagem to distract their councils and weaken their energies. If, after repealing the Stamp Act in 1766, and again reviving a similar purpose of taxation the very next year, by laying duties on the teas and

other commodities imported by the colonists, Parliament had paused and forthwith presented such an olive branch of peace, it would have been hailed as the harbinger of long continued friendship between Great Britain and her American provinces. Well would it have been for the legislators of England, had they hearkened to the far reaching advice of Pitt. "Let this country be the first to resume its prudence and temper. I will pledge myself for the colonies, that, on their part, animosity and resentment will cease."

Though our Congress, on the 22d of April, had accepted a report with severe strictures against the preceding bills, as a Trojan horse brought among their constituents under pretence of good but really for their perdition, and ordered the whole to be published, they still perceived that the royal Commissioners afterwards pressed the same project. For attempts to bribe members of their body and thus obtain their influence to promote the plan, they resolved, on the 11th of August, "That Congress will not in any degree negotiate with the present British Commissioners in America for restoring peace."

One of the members, whose patriotism was thus assailed, but without effect, was Joseph Reed. He declared, that on the 21st of June he received a letter, evidently in Philadelphia, from a married lady of character, connected with the English army. She proposed an interview with him. He waited on her in the evening. She said that she was authorized to make an offer. She promised, that if he successfully assisted to promote a reunion between the two countries, he should receive £10,000 sterling, and any office he chose in the Colonies, which the King could bestow. Mr. Reed answered, "He was not worth purchasing, but such as he was, the King of Great Britain was not rich enough to do it."

May 27. The Council speak of the treaty with France, as a most acceptable event. It was made by our commissioners, the 6th of February, after being kept in a perplexed suspense for more than twelve months. This alliance, united with the success of our arms the previous year, gave fresh courage to every portion of our Republic, and enabled our population to bear up under their almost insupportable burdens. The Council, in reference to the treaty, thus express themselves: "We

trust and hope it will be attended with the happiest consequences; among others that it will weaken and intimidate our enemies, encourage our friends, give stability to our currency, and afford a solid and permanent support to the liberty and independence of the United States."

1779, January 2. Congress resolve, "that these United States be called on to pay in their respective quotas of fifteen millions of dollars for the year 1779, and of six millions of dollars annually for eighteen years from and after 1779, as a fund for sinking the emissions and loans of these United States to the 31st day of December, 1778, inclusive; that if the continuance and circumstances of the war shall make any further emissions necessary the year ensuing, they shall be sunk in the manner and within the period aforesaid." May 19, they order $45,000,000 more to be paid into their treasury before the 1st of January. Of this sum, Massachusetts was assessed $6,000,000. On the 26th, they adopted an address to the whole country. Our Legislature, on June 11th, required it to be printed and read by all ministers before their congregations the first Sabbath after its reception. A sentence of it runs thus. "Though it is manifest, that moderate taxation in times of peace will recover the credit of your currency, yet the encouragements, which your enemies derive from its depreciation, and the present exigencies demand great and speedy exertions." This appeal of our national authorities was responded to with a generous zeal by our General Court and many of their constituents.

January 27. As desired by the General Government, our Legislature forbid the Continental bills, emitted May 20, 1777, and April 11, 1778, to be taken for Massachusetts taxes, and only for Continental taxes. This measure was adopted to prevent our treasury's being filled with such reduced currency, and having it as the only or chief means to pay the war-worn soldiers, who had already suffered too much by money of this sort. Our authorities complied with it, though much to the hurt of the Commonwealth; for they say in a letter of April 20, to Samuel Adams and other delegates in Congress, "We are sorry to say that that Resolve has greatly embarrassed our public measures, a very large proportion of those emissions

being possessed by our inhabitants, and almost all our public money was of those dates."

Feb. 20. Having no tax money to depend on, and our population being in great distress for provisions, particularly the sea-ports, the Legislature instruct the treasurer to hire £200,000 for the purpose of importing flour, wheat, indian corn, rye and rice from our southern States.

Oct. 2. General Court desire the ministers to read a Circular from Congress to their respective societies. This document of stirring sentiments, was dated the 13th September. In reference to financial concerns, it speaks distinctly and fully. The designs of England "reduced you to the necessity of either asserting your rights by arms, or ingloriously passing under the yoke. Armies were then to be raised, paid and supplied. Money became necessary for these purposes. Of your own there was but little. Of no nation in the world could you then borrow. The little that was spread among you could be collected only by taxes, and to this end regular governments were essential. Of these you were also destitute. So circumstanced, you had no other resource but the natural value and wealth of your fertile country. Bills were issued on the credit of this bank, and your faith was pledged for their redemption. After a considerable number of these had circulated, loans were solicited, and offices for the purpose established. Thus a national debt was unavoidably created, and the amount of it is as follows:

Bills emitted and circulating, . . .	$159,948,880
Borrowed in France, before 1st March, 1778,	7,545,196$\frac{67}{90}$
Borrowed in U. S., ...	26,188,909
Due abroad, about	4,000,000

The taxes have as yet brought into the treasury no more than $3,027,560, so that all the moneys supplied to Congress by the people of America, amount to no more than 36,761,665 dollars and 67-90, that being the sum of the loan and taxes received." Such facts showed our own and other States how exceedingly they were to tax themselves before they could be cleared from the national debt, aside from a similar need to liquidate their individual obligations.

The Circular also relates that Congress, on the 1st of Sep-

tember, resolved, that their bills emitted should not exceed two hundred millions of dollars. But their firm purpose could not stand before the might of necessity. Bitter experience taught them that in the old tenor ratio, they were subsequently compelled to double such a maximum. As this result approached to its completion, rates were increased and difficulties abounded.

To our Commonwealth as well as to others, the Circular says: "To keep your battalions full, to encourage loans and to assess your taxes with prudence, collect them with firmness, and pay them with punctuality, is all that will be requisite on your part." The document continues: "It has been already observed, that in order to prevent the further natural depreciation of our bills, we have resolved to stop the press and to call upon you for supplies by loans and taxes. You are in capacity to afford them, and are bound by the strongest ties to do it. Leave us not therefore without supplies, nor let in that flood of evils which would follow from such a neglect. It would be an event most grateful to our enemies, and depend upon it, they would redouble their artifices and industry to compass it. Be therefore upon your guard, and examine well the policy of every measure and the evidence of every report, that may be proposed or mentioned to you, before you adopt the one or believe the other. Recollect that it is the price of the liberty, the peace and the safety of yourselves and posterity, that is now required. Avoid the reproach of permitting the currency to depreciate in your hands, when by yielding a part to taxes and loans, the whole might have been appreciated and preserved. Humanity as well as justice makes this demand upon you, the complaints of ruined widows and the cries of fatherless children, whose whole support has been placed in your hands and melted away, have doubtless reached you—take care that they ascend no higher. Rouse, therefore; strive who shall do most for his country; rekindle that flame of patriotism, which, at the mention of disgrace and slavery, blazed throughout America and animated all her citizens. Determine to finish the contest as you began it, honestly and gloriously. Let it never be said, that America had no sooner become independent than she became insolvent, or that her infant glories and growing fame were obscured and tarnished by broken contracts and violated

faith, in the very hour when all the nations of the earth were admiring the splendor of her rising." This is the spontaneous expression of hearts which throbbed vigorously and harmoniously with every proper wish and effort for the prosperity of our struggling republic. While inculcating noble principles, it explained a subject, unwelcome but necessary to be known, reviewed the past with its immense cost, considered the present with its imperious demands, and pointed to the future with its hopes and obligations. It was an honor to the intellect and benevolence of its authors, whose election to be the guides of our nation in so stormy a period, was an equal honor to the virtue and knowledge of their constituents. As to the acerbity which they manifested towards their foes, may occasion never again call for its exercise between two such kindred nations, whose united efforts should be to bless the world with the influences and improvements of Christianity.

Oct. 6. Congress resolve that Massachusetts and the other States shall pay into the continental treasury, "on the first day of February next, and on the first day of each succeeding month, until the first day of October next, inclusive, their respective proportions of fifteen millions of dollars." It will be perceived that the amount here required, is $135,000,000. Such a sum, being the reduced currency, was intended to call in nearly all of the old national bills, which were unredeemed. Our State's proportion of it, as assigned on the 7th, was $2,300,000, a quota of no ordinary consideration, amid the desolations of warfare. In the period so appointed, our legislative authorities assessed over £11,000,000 on their constituents, besides $72,000 in hard money.

Dec. 14. For the accommodation of Massachusetts and other sections of the Union, Congress appoint that, instead of money, they may furnish supplies for carrying on the war, in their respective ratios.

Dec. 22. Our Legislature address instructions to Elbridge Gerry and Samuel Osgood to act for Massachusetts in a Convention, called by Congress, to be composed of delegates from all the States, and to meet in Philadelphia the first Wednesday of next January. A main object of such an assemblage was to discuss the matter of limiting the price of produce and mer-

chandise, as a means for improving the currency and consequently the concerns of taxation. Our authorities had learned from a like experiment, made by New England and New York, and not yet nullified, that the plan proposed was not practicable, and did more hurt than good. They, therefore, counselled their delegates accordingly. A sentence of theirs is as follows: "You will further consider whether if such a limitation should take place, and could be effectually carried into execution, it would be the means of disappointing Congress of such supplies of money as they depend upon from the late recommendations for taxation, and thereby oblige them to that measure which they are so very solicitous to avoid, viz: the making further emissions to defray the public expenses; for is it to be supposed that the people in general would submit to such a large reduction of the prices of their produce, and at the same time submit to such large taxes as the requisitions from Congress now demand?"

1780, Feb. 25. For its quota of army supplies, Massachusetts is assessed by Congress 56,000 hundred weight of beef, 12,126 bushels of salt, and 195,628 gallons of rum.

March 18. Still watchful to arrest the abundant evils of a sinking currency, and a consequent excessive system of taxation, Congress decide to try a new method. They resolve, "that the several States continue to bring into the continental treasury by taxes, or otherwise, their full quotas of fifteen million dollars monthly, as assigned them by resolution of the 7th of October, 1779; a clause in the resolution of the 23d of February last, for relinquishing two thirds of the said quotas to the contrary notwithstanding; and that the States be further called on to make provision for continuing to bring into the said treasury their like quotas monthly to the month of April, 1781, inclusive." They determine that such bills shall be receivable for these State proportions, at the rate of forty dollars for one in specie, and that a new order of bills be issued at par, "not to exceed on any account one twentieth part of the nominal sum of the bills brought in to be destroyed."

May 5. In conformity with such arrangements of the General Government, our legislature order an emission of this new currency to the amount of £460,000, which was the estimated

share of Massachusetts. Though this mode of relief for taxation as well as for other financial interests of community, was very far from reaching the descent of its predecessor, still it was soon found insufficient to hold its stand against a throng of unpropitious influences.

In the act for issuing this currency, it was provided that, for seven years, commencing with 1780, there should be an annual tax of £72,000 for the redemption of such paper and for interest on notes given by the Commonwealth and payable in hard money.

Aug. 26. Congress resolve, "that it be earnestly recommended to the several States to take the most speedy and effectual measures in their power for drawing in their respective quotas of the continental bills of credit, to be destroyed, either by a tax, to be collected immediately, or by exchanging for them new bills, to be emitted pursuant to the act of the 18th of March last, at a rate not less than forty of the former for one of the latter, so that the whole of the said new bills may be issued: that it be recommended to the several States to raise by taxes, payable in bills emitted pursuant to the act aforesaid, or in specie, their respective quotas of three millions of dollars, agreeable to the apportionment of October 7, 1779, and pay the same into the treasury of the United States as soon as possible; the payment to be fully completed by the last day of December next, each State to be allowed interest for the same from the time it is paid, to be hereafter adjusted, according to a resolution of October 6, 1779.

Oct. 25. Our State government was organized under the Constitution. One article of this document was an embodiment of a Magna Charta principle, for which our fathers had long contended, against threats and perils, and with great suffering. It follows. "No subsidy, charge, tax, impost or duties ought to be established, fixed, laid or levied, under any pretext whatsoever, without the consent of the people or their representatives in the legislature." To confirm this declaration, as a main pillar of their freedom, they were still bending beneath the pressure of embarrassments, enduring the calamities of war, and expected so to do, until England should allow their independence. The legislature commenced their session with John Hancock as chief magistrate. They were aware

that many of their constituents were dissatisfied with the oft-repeated calls for money to meet the devouring appetite of war. They proceeded to the duty which the crisis demanded, and discharged it faithfully. They devised measures to raise money by forcing the sale of absentees' property, negotiating loans and raising all the taxes they could. They addressed the people on the last subject. "We conjure you by all the ties of honour and patriotism, to give up every consideration of private advantage; and that, without delay, you assist in supplying the treasury, as it is impossible to support an army if the people withhold their taxes. Let it be evident, on the contrary, that the people of Massachusetts are animated with the same principles which inspired them in the early stages of the contest, and that the salvation of the country absorbs every other object. Thus shall we dash the last hope of the enemy, founded as it is upon the inattention and avarice of any part of the community." Great emergencies require deep earnestness. Our rulers felt all they said.

Nov. 4. Congress resolve, "That it be and hereby is recommended to the several States to levy, in the proportions hereafter mentioned, a tax equal in value to six millions of silver dollars, to be paid partly in the specific articles and at the prices hereafter enumerated, and the residue in gold or silver, or bills of credit emitted pursuant to the resolution of the 18th of March last.

MASSACHUSETTS BAY.

16,000 barrels of beef, at 17½ dollars per barrel.
2,000 barrels of pork, at 22 dollars per barrel.
29,250 hundred weight of beef, at 5⅓ dollars per cwt.
9,750 hundred weight of beef, at 8 dollars per cwt.
74,576 gallons W. I. rum, full proof, at 1⅔ dollar a gallon.
13,000 bushels of salt, at 3 dollars a bushel.
And the balance of 273,831⅔ dollars in money."

1781. Though struggling for the security of independence, the Representatives still continue jealous of their privilege to originate motions relative to pecuniary concerns of the Commonwealth. They decidedly objected to the Senate's choosing a committee to ascertain whether the late valuation returns

were correct from all the towns.[1] The question was referred to the judges of the superior court, who decided that it would be proper to have a joint committee on the subject, and that it was not material in which body the examination or committee was first proposed.

Feb. 26. Owing to dissatisfaction with our new Constitution and chiefly with the heavy taxes, there were malcontents in various parts of the Commonwealth, and especially in the western counties. To allay the ferment, our legislature made an ingenuous representation of the Commonwealth's pecuniary affairs. They represented that £950,000, specie value, were needed to meet the State's expenditures for the year. Of this amount, £320,000 were to be discharged by taxes. They intended to obtain the rest by loans and from a few other sources. They inform the people that their debt is £1,200,000. The preceding year, the valuation of property in Massachusetts, as stated by Alden Bradford, was eleven millions of dollars, though it was supposed to be worth double this amount. Of course more than one sixth of the computed and more than a third of the actually valued estates, owned in our Commonwealth, were liable for the payment of its responsibilities. No wonder that ill-regulated minds embraced such an occasion to feed the embers of discord and set them in a flame. But the strong hand of authority prevailed and saved the pillars of liberty from being consumed.

March 7. To aid in the diminution of taxes, an act is passed imposing a duty on auction sales. The treasurer in his annual account of March 1, 1783, says this revenue, at one per cent., was £687 8 11. Such income was pledged to the Branch Bank for borrowed money in 1787, by our Commonwealth.

March 16. Congress resolve, "that the States be immediately called upon to furnish for the public expenses and for carrying on the war, their proportion of one million five hundred thousand dollars quarterly, the first quarterly payment to be made on the first day of June next." On the 23d, they set the total of four payments by Massachusetts in this ratio of $6,000,000 at $1,059,863.

July 8. Though the new tenor bills, which were the last

[1] Bradford says that this discrepancy was in the session which began in January.

resort of our country as to expected assistance from paper money, had been stopped by our legislative authorities, because of their depreciation; still they are allowed to be paid for State taxes. For this purpose they were taken at 1⅞ for 1, while they were estimated in the market at 4 for 1 in silver. Now, as in every age and nation, when and where adversity lays its iron hand on the public, however noble the cause for which it is endured, discontent exhibited its mad purpose to some extent, and uselessly added to the unavoidable evils of the Commonwealth.

Nov. 1. An act is passed, headed as follows: "Whereas, it appears necessary in order to defray the expenses of government and for the suppression of immorality, luxury and extravagance in this Commonwealth, that further measures be used by the legislature for the attaining the necessary supplies for the former and the prevention of the latter." While it forbid importers and distillers of spirituous liquors to sell these without a permit, it laid an excise on the retailers of rum and wine. It taxed the sale of Bohea and India teas. It rated each coach £5 a year, chariot £5, four-wheel carriage £3, phaeton £3, falling-back chaise 15/, every other chaise 10/, and each sulkey or riding chair 9/.

Nov. 2. The proportion of Massachusetts on an $8,000,000 tax, ordered by Congress, October 13, is $1,307,596. The almost crushing weight increases upon our communities, but the cry of freedom is, 'Bear a while longer, and the promises of hope shall be realized.' Congress recommended that such assessments be laid on the people separately from their State taxes, and be paid to the commissioner of the loan office.

1782, March 5. The tax of this date, being £200,000 for the national treasury, was so altered, July 5, that £40,000 of it were reserved for obtaining and securing a loan of £20,000 to meet the claims on our Commonwealth.

March 8. As hard money was difficult to be obtained, and "to encourage the circulation" of the North American Bank notes, and "such as have been or may be issued by Robert Morris, Esq., as superintendent of finance," our legislature resolve, that these notes shall be taken for the tax of October last, and for the one just mentioned.

April 26. General Court having exempted certain notes, given by the treasurer to individuals, from taxation, now explain them to be such as were handed over to the lenders for £400,000, according to act of February 17; £800,000, of May 15; £800,000, of October 19, 1781.

June 17. With reference to riotous conduct, occasioned by a wrong view of the mode in which immense taxes were necessarily assessed upon the people, the General Court preface several spirited and judicious resolves, as follows: "Whereas, Samuel Ely, before the Supreme Judicial Court, holden at Northampton, within and for the county of Hampshire, on the last Tuesday of April last past, was convicted of high crimes and misdemeanors, and was thereupon sentenced to confinement for a term not yet elapsed. And whereas a large number of disorderly and seditious persons, on the 12th day of June current, riotously assembled, did violently break the goal in Springfield, in the said county, where the said Ely was confined, and thereupon set the said Ely at large, and perpetrated many other great and dangerous enormities, threatening the subversion of the Constitution and the ruin of our liberties, and Abel Dunsmore, Perez Bardwell and Paul King, are now confined as being concerned in the said riotous conduct." To prevent such outbreaks, which proceeded more from a lack of understanding our financial concerns than a destitution of patriotism, a committee of the legislature visited that quarter and endeavored to convince the dissatisfied that the pressure of taxes on them was caused by no mismanagement, but by the absolute necessities of the struggle for liberty.

July 4. As Great Britain had endeavored to sow discord among our States, and draw some of them from a connection with France, as an ally, our General Court resolve to resist all such policy, and persevere in the effort for the entire independence of our Union.

July 5. Anxious that the continental tax should meet with a prompt response from our people, General Court appoint committees in the several counties to compass so important a purpose. Their introduction to this concern contains fervid expressions of their views and feelings. Some of them follow. "As a last resource, the administration of Great Britain is making every

effort to obtain that by art, which it despairs of obtaining by arms. We are blessed with many means of defence. We have a brave and well-disciplined army, and our granaries and pastures abound with the necessaries for their subsistence. But our finances are deranged, and the want of a circulating medium is severely felt. Congress have adopted a mode which, if carried into effect, will provide for the public exigencies on principles the most economical, systematic and simple. But for this purpose, the aid of the people is necessary. Infamy, ruin, and inconceivable distress are to be dreaded from indecision, while from exertion we have reason to hope for a speedy termination of the war, the blessings of peace and the happy fruits of freedom."

The Court also prepare a circular letter for the selectmen and assessors of every town. This document states, that the Congressional assessment on Massachusetts for 1782, was £400,000, half payable in April and the rest in June; but the large sums which our inhabitants had to pay on other accounts, furnished no inconsiderable apology for the delay. It says to the people, "You will seriously reflect on the high importance of the present requisition, and determine with the energy and spirit of freemen to exert every possible means for contributing your proportion of this demand. On the reception you give to this address, may be suspended the fate of your country; and a momentary inattention or neglect may insure perpetual though fruitless contrition and remorse. This then is one of those great occasions which call on the good people of the Commonwealth to give proof of the sincerity of past engagements—a proof far more substantial and decisive than any verbal declaration whatever."

Sept. 10. Of $1,200,000 assessed by Congress for interest on the domestic debt, the proportion of our Commonwealth is $192,000.

Oct. 17. Of $2,000,000, alike ordered, the ratio of Massachusetts is $320,000.

Oct. 21. With regard to $30,000,000 of continental bills, fallen upon the hands of people in Massachusetts, besides much more of this currency of which no return had been made, and which other States should have redeemed, our legislature write:

to the President of Congress in the subsequent language: "We are compelled to advert to this subject not only by a reflection on the injustice done to our citizens, from which a vindication of our own honour obliges us to preserve them, but also the fear of a greater political evil which must unavoidably ensue, if not prevented by the wisest precaution; and as we think it our peculiar duty to apprize Congress of every failure in the supplies that we can foresee and that may tend to derange their system of finance, we must assure them, on this occasion, that we have the strongest apprehensions of disappointment to the superintendent of that system, in our present and future taxes, and this not from indisposition, but real inability in the people, who are sinking under the pressure of a weight which we presume should be borne by others.

"We wish Congress to consider, that beside the old emission money, which is the immediate subject of our present complaint, this State is in advance a very large sum more than its proportion, compared with the advances of other States; a disproportion which, though less visible than the other, yet is not the less felt."

1783, Feb. 13. The General Court resolve, that three delegates be chosen to meet others, similarly appointed, by New Hampshire, Rhode Island, Connecticut and New York, at Hartford, on the last Wednesday of April. The object of such an assemblage was to "confer upon the subject of a general and uniform system of taxation by impost and excise."

April 18. For the object of liquidating the national debt, domestic and foreign, and thus rendering taxation less needed, Congress desire the States which have not done it, to make speedy cessions of their spare territory. Massachusetts legislature passed an act for this November 13, 1784.

May 2. Gladly freed from urging motives upon the nation, as to contributions for the continuance of the war, Congress still deeply feel the need of performing this duty in other relations. Their language follows. "Resolved, that the respective States be called upon in the most earnest manner to make every effort in their power to forward the collection of taxes, that such a sum may without delay be paid into the common treasury, as will be adequate to the public exigencies; and that

Congress confidently rely for an immediate and efficacious attention to the present requisition upon the disposition of their constituents, not only to do justice to those brave men who have suffered and sacrificed so much in the cause of their country, and whose distresses must be extreme should they be sent from the field without payment of a part of their well-earned dues; but also to enable Congress to maintain the faith and reputation of the United States, both which are seriously concerned in relieving the necessities of a meritorious army, and fulfilling the public stipulations."

June 4. As an increased source of income for lessening the debt and taxes of our Commonwealth, General Court resolve, that the treaty of peace being expected, their naval officers shall enter and clear all British vessels, goods, wares and merchandize. The circumstances under which this order was given, were very different from those which led our fathers to relinquish such a trade, and subject themselves to the privations of ruinous hostilities.

Oct. 20. Conformably with a resolve of delegates in Congress from nine States, (April 18,) inclusive of our own Commonwealth, the legislature of the last jurisdiction pass an act granting to the national treasury certain imposts and duties in order to discharge the principal and interest of the debt contracted in the recent war. The allowance so made by the States, was of the succeeding tenor:

Rum, of Jamaica proof,	4-90	of a dollar	per gallon.
Other spirituous liquors,	3-90	"	"
Madeira wine, . .	12-90	"	"
Other wines, . .	6-90	"	"
Bohea tea, . . .	6-90	"	per pound.
Other teas, . . .	24-90	"	"
Pepper, . . .	3-90	"	"
Brown sugar, . .	½-90	"	"
Loaf sugar, . .	2-90	"	"
Other sugars, . .	1-90	"	"
Molasses, . . .	1-90	"	per gallon.
Cocoa and coffee, .	1-90	"	per pound.

Upon all other goods, a duty of five per cent. ad valorem at the

time and place of importation. This arrangement, which was proposed by Congress in 1781, was a surrender of revenue never before made by Massachusetts, or any other of the American Colonies, but highly necessary in their relation as members of a new Republic. While it aided the general government to lessen the demands against them, it so modified the financial affairs of our Commonwealth as to diminish the assessment of taxes on its population.

Oct. 28. The legislature address Congress relative to the large amount of continental paper on the hands of our population, to the great expenses of the Penobscot expedition, and the large sum paid in bounties to the soldiers—not yet assumed by the national exchequer—as an excessive discouragement in discharging the tax bills to help lessen the debt of our country.

1784, April 27. As all the States were much in arrears for their proportions of the $8,000,000, $1,200,000 and $2,000,000 taxes, Congress are apprehensive lest a rigorous order for the balance "would produce much distress." Therefore they conclude to call on the States for $2,670,987, being the remainder of $4,000,000, one half of the $8,000,000 tax, the current year. The apportionment of our Commonwealth for the three taxes follows according to their order—$1,307,596; $192,000; $320,000. Of these amounts, our people had paid $406,121. However their energies and resources had become impaired by long exhaustion, still they revived and cleared off all such heavy counts against them.

June 8. For keeping the assessment of taxes down, the impost and excise of the State, for £40,000, are appropriated.

July 9. An act is passed for assessing a tax for £140,000, "for the sole purpose of redeeming the army notes, issued pursuant to an act of this State, July 5, 1781, and payable in the years 1784 and 1785; and for raising the further sum of £11,035 6 6, for the purpose of replacing the same sum which hath been paid out of the treasury to the Representatives, for their attendance on the five last sessions of the General Court, viz. from November 1782 to March 1784."

Another act is sanctioned by the Governor, "to empower the treasurer of this Commonwealth to receive certificates from the commissioner of loans in this State, in part of the taxes granted

in compliance with the requisition of Congress, of October 30, 1781, for this State's proportion of eight millions of dollars, and to apply a part of the said taxes for the payment of the debts of this Commonwealth."

Nov. 13. In conformity with the proposal of Congress to several States, who owned extensive territory westward, our legislature granted such a portion of Massachusetts land, lying between the rivers Hudson and Mississippi, as their members of the national government should think proper. The great purpose of such a surrender was to secure funds to pay off the country's debt and thereby diminish the taxes upon our own people.

1785, March 10. As additional to an act for granting Congress duties on foreign importations, towards liquidating the national debt, a bill is before the Representatives of our General Court, to pay annually into the national treasury $224,427, raised by a tax on polls and estates for the same purpose, and is lost by a considerable majority.

March 18. To alleviate the burden of taxation, it is enacted, that duties be laid on licensed vellum, parchment and paper. This was repealed next July 2; and then, for a like object, duties are laid on certain papers, commissions, instruments and processes.

May 31. Governor James Bowdoin, in his speech to the Senate and Representatives, observes: "Lately emerged from a bloody and expensive war, a heavy debt upon us in consequence of it, our finances deranged and our credit to re-establish, it will require time to remove those difficulties. If I am not mistaken, a fund may be established for the regular payment of considerable part of the interest of the public debt."

June 2. His message says, "I think this may be done by converting into money a valuable manufacture, to which the State is amply competent, and of which a large quantity might be collected by tax and sold for the use of government. The manufacture to which I refer, is pot and pearl ash." Bradford's History informs us that this proposed plan was not carried into effect.

July 1. Our legislature resolve that Congress be desired to propose a meeting of delegates from all the States to revise the

Articles of the Confederation and give the general government more power. The embarrassed condition of our own Commonwealth and other parts of our country, and particularly the great complaint of prolonged and heavy taxation, led to so judicious a proposal. Letters were sent to our members in Congress, to each Governor, and to the President of Congress, for promoting the same object.

The Governor next mentioned the consequent weight of taxes, and alludes to some plan for deferring them partly to a future period. He calculates that the interest of our State debt can be discharged by excise and duties on importations. He then speaks of the hope that the unappropriated lands of our Commonwealth may be the means of clearing off its pecuniary obligations.

Oct. 24. The chief magistrate sends a message to both Houses. This communicates a pressing call from Congress on Massachusetts to pay a large amount of deficiencies in the assessments of 1781, 1782 and 1785. Though thus in arrears, our population were among the foremost of the punctual States, who were alike unable to meet these requisitions. The Governor remarks, "It appears there have been great deficiencies in the specie payments, which the Commissioners say have been supplied from year to year by anticipations supported by the produce of foreign loans, which have hitherto been the prop of public credit. But those funds being now wholly exhausted, the sole reliance of Congress is on the prompt and vigorous exertions of the several States to answer the requisition. They say, that no hope, no resource, is now left, but the contributions of the States; that our character abroad and our union at home must rest on this foundation, and that the federal faith, dignity, operations and existence are suspended on the exertions of the several States to collect the arrearages of former requisitions and to comply with the present one."

Dec. 1. In a reply of the Senate and Representatives to the Governor's speech about the finances, they say that they had considered them, but as a valuation, then in progress, was unfinished, they had delayed an assessment of taxes on the inhabitants. Still, from another similar document of his, dated June 2d of next year, there were five taxes previously laid on the year 1785, for £423,250 to pay a portion of our State notes.

Sept. 27. Of $3,649,880, required by Congress, Massachusetts are assessed their quota, which, on the $3,000,000, was $448,854.

Extract from a Letter written by Samuel Osgood and Arthur Lee, of the Treasury Board of the United States, to the Governor of Massachusetts.

"Board of Treasury, Oct. 10, 1785.

"Sir: Your Excellency will see by the enclosed accounts between the United States and your State, what vast deficiencies there have hitherto been in the specie payments required. These deficiencies have been supplied from year to year by anticipations, and these anticipations supported by the produce of foreign loans. The foreign loans have therefore been hitherto the prop of public credit. But now these funds are entirely consumed, and no well-grounded hopes of success in attempting fresh loans, if it were either wise or honorable to borrow new principals for the payment of old interest. And it is our misfortune to succeed to the administration of the finances of the United States under the disadvantage of accumulated anticipations and exhausted funds.

"In this situation, the sole reliance of the Federal Government is on the prompt and vigorous exertions of the several States to answer the requisition which it has pleased Congress to make. This plain statement of the finances will speak more powerfully than any arguments we can employ, to urge a full and punctual compliance with the requisition. No hope, no resource is now left, but the contributions of the States. Our character abroad, our union at home, must rest on this foundation. The federal faith, dignity, operations and existence is suspended on the exertions of the several States, to collect the arrearages of former requisitions and to comply with the present one."

Oct. 20. Governor Bowdoin remarks in his speech in reference to the requisition, mentioned under September 27, "As a motive for the cheerful payment of the sum now called for, as well as of past arrearages, the States are reminded, that Congress have passed an ordinance for the survey and sale of the Western territory of the United States; and that the proceeds thereof will be applied as a sinking fund to extinguish the domestic debt. Future requisitions for interest on the domestic debt will therefore be reduced in proportion as this fund may be rendered productive."

The facts adduced by the chief magistrate, relative to our immediate subject, are worthy of being transcribed. "Your attention, gentlemen, is also called to the state of our own particular debt, and to ways and means of discharging it. The total amount of it, by the Treasurer's account, is *one million four hundred sixty-eight thousand five hundred fifty-four pounds, seven shillings and five pence*, and the annual interest of it is *eighty-eight thousand one hundred and twelve pounds, thirteen shillings and three pence.* The means of discharging the debt are the product of the impost and excise, which, from June 1784, to June, 1785, was *fifty-seven thousand three hundred and fifty-three pounds, thirteen shillings and eight pence;* and the one per cent. on the business of auctioneers, which for the same time was *eleven hundred seventy-three pounds, eleven shillings and six pence.* These products, with that of the new impost and excise, may be estimated equal to the interest of the debt; in which case, whatever sum you think proper should be annually raised by tax, or in any other way, will, after deducting the common charges of government, discharge so much of the principal of it. By my direction, the Treasurer has formed a plan and calculation for the gradual payment of the whole debt. According to that plan, an annual tax of *one hundred thousand pounds*, with the aforesaid revenue, as above said, will cancel the whole debt, both interest and principal, in fifteen years, and, at the same time, pay the ordinary charges of government. Such a tax, with the annual requisition of Congress for our proportion of the national debt, will not be distressing to the State, especially as in the future requisitions there will probably be provided certain facilities of payment, in like manner as there are in the present requisition. Punctuality in the payment of taxes is so essential to public credit, that the existence of the latter depends upon it."

The Governor then proposes that interest should be paid on every tax bill after becoming due, and that a premium of five per cent. be allowed for prompt payment. He states that a large sum is due for past taxes. He proceeds: "On the present year are laid several taxes, amounting to a large sum. They are appropriated for the payment of such a part of the consolidated notes as becomes due the present year, and for the re-

demption of the remaining army notes, including such of them as will be payable next year. These notes, besides interest, amount to £217,258 13 6, and are included in the total aggregate of debt above mentioned."

1786, Feb. 3. Governor Bowdoin again addresses the Senate and Representatives on the absolute necessity of an immediate attendance to the requisitions of the General Government. The Commissioners of the National Treasury say, that unless all the States do this for the payment of foreign interest, "our credit with Holland, in particular, will be inevitably destroyed."

Feb. 27. A message from the chief magistrate gives abstracts from a communication forwarded by Congress, under date of 15th inst. This message presents the opinion, that a further dependence of the General Government on requisitions or taxes from the States, which having been but partially paid, "would be dangerous to the welfare and peace of the Union," and that it was absolutely necessary for the States to give up their commercial revenue, and place it under the national control. It proceeds, in reference to this subject: "That the urgency of the public engagements at this time renders it the unquestionable duty of the several States to adopt, without further delay, a measure which alone, in the judgment of Congress, can preserve the sacred faith of this confederacy. That after the most solemn deliberation, and under the fullest conviction that the public embarrassments are such as they have represented, it has become the duty of Congress to declare most explicitly, that the crisis has arrived when the people of these United States, by whose will and for whose benefit the Federal Government was instituted, must decide whether they will support their rank as a nation, by maintaining the public faith at home and abroad; or whether, for want of a timely exertion in establishing a general revenue, and thereby giving strength to the confederacy, they will hazard, not only the existence of the Union, but of those great and invaluable privileges, for which they have so arduously and so honorably contended.

"And to the end that Congress may remain wholly acquitted from every imputation of a want of attention to the interest and welfare of those whom they represent, they have, among other things, resolved, that whilst Congress are denied the means of

satisfying those engagements which they have constitutionally entered into for the common benefit of the nation, they hold it their duty to warn their constituents that the most fatal evils will inevitably flow from a breach of public faith, pledged by solemn contract, and from a violation of those principles of justice which are the only basis of the honor and prosperity of nations." The Governor then concludes: "These observations are in the highest degree important, and demand a serious, very serious attention. The questions that naturally arise, on this occasion, are short. Shall the Union cease to exist? Shall our rank as a nation become extinct? Shall freedom and independence—shall the privileges and blessings derived from them, be relinquished as things of no value? Shall breach of contract and public faith compel our allies, who rank with the first powers of Europe, to become our enemies? Shall a like breach destroy all confidence in government among ourselves, and thereby introduce the worst of evils—internal discord and distraction? And will the General Court, by not complying with the present recommendation of Congress, so warmly and pathetically urged, hazard the imputation of involving the Commonwealth in such a complication of evils?"

Such expressions were not mere flights of fancy, nor mere figures of rhetoric. They were the concentration of deep feeling, caused by facts, without guise or pretence. They pictured our Republic as it really was—on the verge of a precipice. Had not moral principle, inspired and sustained by the mercy of Providence, kept back the great mass of our countrymen, induced them to face their calamities and manfully press through them, the anxious forebodings and the faithful premonitions of true leaders would have been too fully realized. In such a result, the finger of derision would have been pointed by the whole monarchical world at our fathers, for having rashly attempted to erect a temple of liberty, but deserted it before completion, and thus involved themselves and descendants in severer sufferings and bondage. Indeed, the interposition which saved them, and has continued unto us the heritage of freedom, should ever live in our memory and ever raise our affections in gratitude to the Ruler of all.

March 23. The items of a tax act, passed at this date, fol-

low. £145,655 for the national rate of September 27, 1785; £25,784 1 3 for the support of State government; £29,000 for interest on consolidated notes; £100,000 for the redemption of army notes, and £11,001 18 to repay what has been expended for the attendance of Representatives the last five sessions of General Court. The total of these sums is £311,440 19 3, which differs from that specified in the printed act, as being £300,439 1 3; and also, from the authority transcribed on the general table of taxes.

March 24. As a very essential step for devising means to extricate the country from embarrassment in its taxes and other financial concerns, General Court appoint delegates to meet others from different States, at Annapolis, on the first Monday of September,[1] and consult about their commercial trade.

June 2. Governor Bowdoin, speaking of financial concerns, presents several facts. By the close of the current year, the State would owe in consolidated securities, having become due, £453,014 17 8. "The payment of these securities is provided for by five taxes laid on the year 1785, for £423,250; and by four taxes on the present year, for £386,250. The Treasurer is empowered to issue his warrants in case General Court should not, by the first of July in each year, agree upon a tax act for apportioning those taxes upon the Commonwealth." If the tax of the present year exceeds the means of the people, "would it not be advisable to propose to its creditors a system of payment, by which certain proportions of the debt, to which the public ability would be equal, should be annually paid, until the whole be extinguished. If this, gentlemen, should be your opinion, you may think it proper to extend the proposal to the remaining creditors of the Commonwealth; to whom there will be due on consolidated securities, in 1787, including the debt to a mercantile house in France, £358,551 15 8½; in 1788, £345,418 19 8½, and in 1789, £237,823 1 9. The amount of all the consolidated securities is £1,394,808 14 10, exclusive of interest." For the payment of the three last sums which make the chief part of this total, taxes are laid on the years of 1787

[1] Delegates from only five of the States assembled. Being so few, they concluded to prevail on the other States to send commissioners to a convention, in Philadelphia, the second Monday of next May, and there act on the important subject.

and 1788. "A well-digested system of payment, supported and recommended by proper tax acts, with such provisions as would insure a punctual payment at the stipulated times, would probably meet the approbation of the creditors of the Commonwealth, and be acceptable to the people in general." In view of these responsibilities, and of those which Massachusetts sustained for the national debt, connected with their unsettled methods of revenue, there is no wonder that even strong hands and stout hearts felt that to clear them away was "the labor of labors."

July 5. The legislature pass an act "for granting to the United States a tax upon the polls and estates within this Commonwealth, to operate as a supplementary fund to the continental impost, agreeably to the recommendation of Congress," April 18, 1783.

July 7. A report from the committee, which commended the proposal for the creditors of Massachusetts to receive part of their claims annually, as the public means may allow, and that the Treasurer suspend, until the first of April, issuing his warrants to assess and collect the sums due, is accepted.

Aug. 2. Of a requisition for $3,777,062, made by Congress, Massachusetts is called on to pay its proportion, being $324,746.

Sept. 28. An extra session of the legislature commences. They are convened because of "the tumults which have lately taken place in several counties within this Commonwealth, and the consequent obstructing of the Courts of Common Pleas and General Sessions of the Peace in those counties." The counties thus disordered are Bristol, Middlesex, Worcester, Hampshire and Berkshire. The Governor remarks, "What led to the unwarrantable and lawless proceedings of those insurgents will be a necessary subject of serious inquiry. But whatever may be the causes, it is impossible they should amount to a sufficient and justifiable reason for them." The chief reason assigned by some opposers to our legislative authorities, why the people should try the hazardous experiment of taking the supreme power into their own hands, was the protracted burden of taxes which they had borne, and must continue to bear. This was the most suicidal sophistry. It was dragging

down the very key-stone of the arch on which the best hopes of the Commonwealth rested.

Oct. 21. Our State are required by Congress to pay their ratio of $530,000, in specie, which was $79,288.

Nov. 9. An act is passed for "bringing into the treasury £163,200, in public securities, by the sale of a part of the Eastern lands; and to establish a lottery for that purpose." This and other acts, being comparatively a large number, passed by the General Court, exhibited their earnestness for devising means to diminish the demands against our Commonwealth and thus to remove the cause of discontent which prevailed to an alarming degree within our borders.

Nov. 14. Of this date is a full development relative to the pecuniary embarrassments of our Commonwealth. It is contained in an address of the Legislature to their constituents. The former gave advice to the latter, while pointing to the unavoidable perplexities of a long and almost desperate struggle for independence, warned disorganizers of their mad career, and encouraged the patriotic to stay up and confirm the pillars of their freedom by the exercise of constant economy, industry and rectitude. In addition to our State debt, it presented the portion for which our population were answerable to the national exchequer. The last sum was £1,532,689 19. Though Massachusetts held large claims in common with other members of the Union against the general government, still little could be expected from them, because each State was bound to make up all such deficiencies. So that the pecuniary obligations of our Commonwealth on its own and the nation's account was more than ten millions of dollars.

This was verily a great sum for Massachusetts as its census, undeveloped resources, and divided sentiments then were. It was like a huge mountain, which required more than Herculean vigor of mind and body for its removal. But instead of standing aghast at its appearance, the discordant should have remembered the enterprise already achieved, and, like their neighbors, who continued faithful to their pledge of "lives and fortunes," should have uttered no other cry than 'Onward to the work,' until it was accomplished.

Among the various remarks made by our Legislature, at this

time, are the following. Of "the late various complaints, perhaps none is more frequently made, than that the people are ignorant what becomes of their money; that they pay large taxes, and never learn how they are disposed of. That virtue, which is necessary to support a republic, has declined, and as a people, we are now in the precise channel in which the liberty of States has generally been swallowed up. But still our case is not desperate." By the discharge of our duty, "the impending ruin may be averted, and we become respectable and happy. By such means, we may falsify the invidious predictions of our enemies, that we should crumble to pieces, and should be too corrupt to maintain republican freedom. In such a cause we may hope that the God of our fathers, who has defended us hitherto, will prosper the work of his own hands, and save the fair structure of American liberty from falling into ruin."

1787. As the conciliatory measures of our State government rather facilitated the purpose of the insurgents,[1] the chief magistrate, by advice of council, ordered out 4,400 of the militia, besides four companies of artillery, who marched to Worcester on the 22d of January, under the command of General Lincoln. Having taken possession of the arsenal at Springfield, General Shepherd, with his force, was speedily approached, the 25th, by Shays and 1,100 men. The latter were soon scattered, leaving three of their number killed and one wounded. This sacrifice to misconceived right dispirited the opponents of law and order.

Feb. 3. Reviewing what he had done in so fearful a crisis, Governor Bowdoin speaks of present obligation. "At such a time every man ought to show his colors and take his side; no neutral characters should be allowed. Vigor and decision will soon terminate this unnatural, this unprovoked insurrection; but the contrary may involve the Commonwealth in a civil war and all its dreadful consequences."

[1] Some of them having fled to New Hampshire, Vermont and New York, repeatedly made predatory visits to Massachusetts, and vexed the strong friends of government, troops were kept in Hampshire and Berkshire, to guard against them. Governor Hancock, June 5, 1787, mentions that the insurgents from the two former States had carried off Dr. Pomeroy and Mr. Metcalf, because opposed to their plans. Offered pardon, and weary with their hardships, the most of these misguided men returned to their homes, so that on the 13th of September, the Governor sent orders to disband our troops.

Feb. 4. The General Court, after reverting to their endeavors for pacifying the minds of those who had resisted our judicial authorities and trampled upon the laws of the State, "Do hereby solemnly declare, that a horrid and unnatural rebellion and war have been openly and traitorously raised and levied against this Commonwealth, and is still continued and now exists within the same, with design to subvert and overthrow the constitution and form of government thereof."

Feb. 6. A message of the Governor says, "Mr. Cabot is this morning arrived with a letter from General Lincoln, dated the 4th instant, at Petersham, from which place, on the preceding day, he obliged the main body of the insurgents to retreat with great precipitation, having taken about one hundred and fifty of them prisoners." This was a mortal blow to the cause of those[1] who had tried to convince themselves and others that, in order to rid themselves of burdensome though necessary taxation, they might well attempt to prostrate the only administration of their government which was suited to relieve their condition and bring them to the prosperous enjoyment of freemen. They lacked the essence of strength, even conscious rectitude in their cause, to sustain them in conflict, and thus they fled before the triumph of patriotism.

Feb. 14. Governor Bowdoin again feels himself obligated to present the subject of the Congressional levies on the different States for several years past. He notices the great amount in which they are collectively deficient. He then designates the sum which our own Commonwealth owes on this account. He adds, that the Board of the national exchequer say, "that unless the several States adopt, without delay, a more efficient mode of supplying the general treasury than has hitherto been adopted, the Confederacy of the States, on which their existence, as an independent people, too probably depends, must inevitably be dissolved."

Feb. 17. The Legislature, deeply impressed with the ne-

[1] As the General Court had appropriated no funds for such an occasion prior to the close of their session, a subscription was commenced, January 4, 1787, to raise supplies for the troops. It was promptly responded to, and a considerable number of gentlemen, mostly of Boston and partly from Salem, Beverly and Roxbury, loaned the State £4,764 6 8. It was an expression of their attachment to the Commonwealth in its hour of pressure, and is worthy of remembrance.

cessity of exertion to meet this and other urgent calls on Massachusetts for funds, accordingly remind the different officers concerned in collecting them. They resolve, "that the good people of this Commonwealth be, and they hereby are called upon to give a substantial proof of their attachment to our happy Constitution, and their regard to the freedom and safety of their country, by an immediate payment of their taxes."

March 10. As a convention of delegates from the States had been agreed on, relative to modifying commercial affairs so that the claims against the General Administration might be more fully discharged, and was subsequently recommended by Congress to "render the federal Constitution adequate to the exigencies of Government, and the preservation of the Union,"—to meet in Philadelphia the second Monday of next May,—our General Court appoint Francis Dana, Elbridge Gerry, Nathaniel Gorham, Rufus King, and Caleb Strong, to be members of the same body.

Oct. 11. Massachusetts is assessed by Congress $254,380, as its ratio of $1,700,407.

Oct. 17. Governor Hancock proposes that the Constitution for the United States, reported by the late Convention,[1] be laid before the people[2] for consideration. Such an instrument was absolutely essential, to confer on Congress more extended control over the sources of revenue, so that the troubles of taxation might be diminished and brought to a close.

Referring to the late outbreak, the Governor observes to both Houses, "I have the pleasure to congratulate you, gentlemen, on the return of peace and good order thus far; and while I sincerely lament those insurrections, which have greatly injured the interest and character of our country, I am persuaded you will join with me in the sentiment, that this unhappy occurrence cannot be considered as a certain mark of the indisposition of the people to good order and government. Similar insurrections are found in the history of all countries; and although in this State, where no tax can be levied, or law made, but by the consent of the immediate representatives of the people, and where every grievance can be redressed in a

[1] See under March 10th.

[2] The time designated for them to meet, was the second Wednesday of January.

constitutional way, they are inexcusable; yet, from my knowledge of the great degree of intelligence which our fellow citizens at large possess, I am obliged to believe, that a sense of their own reputation and the regard they have to their own interest and happiness, will produce a due subordination to government, and a regular obedience to the laws, without a further application to military force."

It has been well for the best interests of our Commonwealth, that the opinion so expressed by the chief magistrate, has been amply verified. Whatever may have been the views of the people as to the assessment of taxes upon them by their civil authorities, none of them have ever since unfurled the banner of resistance against their enactments. The example, set by comparatively few of our population, that trial should be made to prevent not only taxation without being represented in the British Parliament, but also to hinder it, even when required by rulers, elected by the majority of their own State,—has never since been imitated within our jurisdiction. May such errors of the past be avoided in every period of the future.

Nov. 8. Such are the pecuniary embarrassments of the people, the Legislature resolve, that the Treasurer defer the issue of executions against the collectors of taxes, numbers 4 and 5, for the years 1784, 1786, till the 1st of February as to the former, and the second Wednesday of January as to the latter.

Nov. 22. Sheriffs of the several counties are authorized to release from confinement collectors of taxes. This fact denotes that the office of a publican was no eligible concern in those days, when the demands of the public were necessarily numerous as well as large, and the means of the inhabitants few and reduced.

1788, Feb. 27. In his speech to both Houses, Governor Hancock refers to our finances. He observes that the annual interest of the demands owed by the State, are £90,000 annually. He adds, "this consideration alone should induce us by every possible exertion, consistent with the peace of the Commonwealth, to diminish the principal. In order to this, the great quantities of unappropriated territory both in the eastern part of the Government, as well as the immense tract

lately ceded to us by the State of New York, afford ample resources, if wisely and expeditiously improved." He proceeds, "I am sorry that my duty urges me to mention to you the necessity of a small tax, but the treasury is so far exhausted, that the business of the government must cease its progress unless a tax is granted." This indicates how very feverish was the public pulse on the subject of taxation. Its arrearages had been fearfully accumulated to obtain the boon of freedom, which was to be further secured by their being seasonably and judiciously discharged.

As one encouraging sign, that such deliverance would be experienced, the Governor mentions that the people had accepted the Constitution proposed for the United States.

April 1. The General Court, in order to ease the burden of taxation, sell a large tract of land, in New York and owned by Massachusetts, to Messrs. Nathaniel Gorham and Oliver Phelps, for £300,000 in consolidated securities. Samuel Ogden, March 8, 1791, purchased a tract of such territory for about $100,000.

June 3. The speech of Governor Hancock states, that, as affording a prospect of considerable relief from the pressure of taxes, the national debt was likely to be much lessened by the sale of "the federal lands," and our State debt alike diminished "by the disposition of our Western territory."

June 5. The reply of the Houses to the speech of the Governor, says, "Although from the happy prospect of the United States becoming a respectable and important nation, by the adoption of the Federal Constitution, we may expect soon to relinquish a portion of our revenues to satisfy the necessary national demands, yet we are confident this Commonwealth will have in her own power, remaining resources adequate to the place of her credit upon an honorable and honest foundation." The financial change here alluded to, predicted the relinquishment of a long established income, which had been as a right arm to Massachusetts in alleviating the pressure of its rates.

1789, Jan. 8. In a message of Governor Hancock, he thus expresses himself: "Our present situation with regard to the commencement and operation of the General Government, renders it very difficult to determine upon any particular and permanent system of finance for the Commonwealth; never-

theless, such expenses as you shall find to be necessary from the exigencies of government, ought to be provided for; to your wisdom the Constitution has submitted the consideration of this matter. There never was a time when the public interest required more attention or greater abilities than the present. When the General Government shall be in exercise, a navigation act, equally advantageous to all the States, and founded, as it relates to foreign countries, upon ideas of national reciprocity, must claim the attention of Congress. The early laws of the Union must cherish commerce, encourage agriculture, promote the useful arts, and introduce those habits of life and business which tend to render a nation truly independent." This period did indeed point to events, whose effect on our pecuniary relations—on the mode of freeing our population from their heavy responsibilities—was problematical, and demanded the guidance of pure, strong and experienced attachment to the public welfare.

March 4. The Constitution of the United States, adopted by Congress September 13 of the last year, begins its operation. A few of its provisions call for our notice. "Representatives and direct taxes shall be apportioned among the several States, which may be included within this Union, according to their respective numbers, which shall be determined by adding to the whole number of free persons, including those bound to service for a term of years, and, excluding Indians not taxed, three fifths of all other persons.

"Congress shall have power to lay and collect taxes, duties, imposts and excises, to pay the debts and provide for the common defence and general welfare of the United States.

"No State shall, without the consent of the Congress, lay any imposts or duties on imports or exports, except what may be absolutely necessary for executing its inspection laws; and the net produce of all duties and imposts, laid by any State on imports or exports, shall be for the use of the Treasury of the United States.

"All debts contracted and engagements entered into before the adoption of this Constitution, shall be as valid against the United States under this Constitution, as under the Confederation."

Thus an important alteration takes place in the financial means of our Commonwealth. Still allowing to the national administration the power to levy rates on its inhabitants for the general necessities of the Republic, it surrenders, after years of consideration, in connection with other members of the Union, a control over its commercial revenues, which, ever since its foundation, had greatly contributed to its funds and thus lightened the weight of annual assessments on its population. No wonder that, with nothing certain in their view except the precepts of the past, there was an anxious doubt entertained by many lest such a relinquishment would greatly retard the clearance of Massachusetts from its accumulated debts. Still, in accordance with the general impression, the measure was not only needed to confer strength and efficiency on Congress for throwing off its crushing responsibilities and pursuing the great objects of our country's independence, but also by its reciprocal influence, infused a vitality into our own and the other States, and thus enabled them to become free from their pressure, and move on in the same course of human improvement, though not in all with the same desirable progress.

1790, March 2. To raise money, which was very difficult to be obtained by rates, our legislature pass an act for a £10,000 lottery.

March 9. The Senate and House of Representatives "having occasion again to consider the delays in the collection of the public taxes and the consequent embarrassments of the public treasury, and of every measure which is undertaken to provide for the public creditors," request the Governor to remove every sheriff who fails to "return satisfied," before the 15th of June, executions against collectors of certain taxes.

June 1. Governor Hancock, in his speech, makes various remarks pertinent to the relations of our Commonwealth. Among them follows a short extract. "The business of our meeting is principally confined to devising ways and means for answering the just demands of our public creditors. Many of the citizens of this Commonwealth, while the country was pressed on every side by danger and distress, freely loaned their property to the public safety. Others ventured their lives in the war for our defence. The eyes of these creditors are now upon

us for justice, and the sufferings of widows and orphans demand our attention.

"I am sensible that some of the public securities, evidential of those loans and services, have been thrown into the hands of persons who have given but a small consideration for them. But while we are convinced that this has, in some measure, been owing to the failure of governmental promises, we ought not to increase the calamity by unnecessary delays in doing justice." He then refers to the great need of providing funds so as to have the interest of such claims punctually paid.

Sept. 15. The Governor, having convened both Houses by proclamation, speaks to them of the occasion. He relates that Congress, on the 4th of August, enacted that $21,500,000 of debts, contracted by the States for the revolutionary war, are "permitted to be loaned on the credit" of the nation. This proposal was earnestly desired by our legislative authorities, as the most feasible for removing the necessity of such burdensome taxes, as had been long laid on their constituents. It opened the cheering prospect that a gradual and honorable liquidation of the demands upon them would take place.

The Governor then proceeded to state that the consolidated claims on our Commonwealth amounted to $5,276,954 56.

1791, Jan. 27. In his address to the General Court, Governor Hancock states, that Congress had assumed $4,000,000 of the Massachusetts debt, as previously expressed, and that, of course, the balance must come under the financial direction of the legislature. This was a great advantage which our Commonwealth derived chiefly from a relinquishment of its commercial revenue to the national government.

The Governor continues his remarks. "The original holders of securities issued by this government, have received great injury, and greater still will accrue to them, unless from your proceedings, it shall be made evident to the world that the interest of the residue of our debt will be provided for in a manner fully equal in point of advantage to that proposed by Congress; and that a punctual annual payment may be relied upon. Unless this be done, the citizens who have parted with their property to save their country from impending ruin, will be obliged to continue to dispose of their securities at discount,

and must be finally taxed to redeem them at par, from those who shall be holders of them."

March 5. This year, so great were the arrearages of taxes, that assessments were made on our population only for between twenty and thirty thousand pounds; a small sum compared with what the State owed. So it was the year before.

May 28. The chief magistrate addresses the Senate and Representatives. The topic, more necessary for them to hear than it was either novel or agreeable to them, is still financial. He connects with it the subject of lotteries, in a manner which approves itself to our perception. His words follow. "I will submit to your consideration, whether the late influx of specie does not render the present a favorable opportunity to regulate and amend the finances of this government. I would by no means consent to lay a heavy burden on the people, but the interest of our public debt is rapidly accumulating, and the creditors, amongst whom are many distressed people, are anxious to receive something upon their just demand. I have directed the Treasurer to lay before you the state of the treasury, that our constituents may have the benefit of your wise deliberation upon it. And I flatter myself that when the state of the treasury shall be examined, and the resources of the Commonwealth compared with the exigencies of the government, it will appear proper to discontinue the schemes of raising money by lotteries. Experience now teaches us that this mode of raising money for public use, as well as the schemes for raising money by lotteries for private purposes, have a manifest tendency to withdraw the people's attention from industry, and to distract them with the hope of gain by chance and accident. They also lay a very unequal tax upon the people at large. The indigent and embarrassed part of the community being in such schemes, are generally the greatest adventurers."

In accordance with this representation, our State scrip was sold below par, though it had been on the rise for several years. A principal cause for such depreciation was the difficulty with which the people paid their taxes and their consequent arrearages, so that the State treasury could not meet the calls for interest. The public lands in Maine, which had been much relied on as a source of relief to such financial embarrassment,

not only had disappointed his expectations, but would not even pay the charges for locating and selling them.

1792, March 8. A committee of the Representatives of our General Court, report an address to Congress. The object of this able document is to prevail on the national Government to assume the payment of the remaining debt, owed by our Commonwealth. With regard to the assumption of this kind, already taken, and designated on page 451, the report says, "It is not surprising, however, that such an opposition appeared at first against a measure no less remarkable for the novelty of the circumstances attending it, than the magnitude of the object in contemplation. But it must afford peculiar satisfaction to reflect that the difficulties apprehended from the operation of the plan, have not been realized, while the advantages derived from it, are tacitly assented to and cheerfully acknowledged." It then proceeds to consider the additional assumption. It refers to the extraordinary exertions and expenses of this State in promoting the cause of Independence. At the first eruption of the Revolution, it speaks of the position, held by our Commonwealth as "the post of honor." It continues, "Parsimony would then have been a crime; and the first doubt which avarice or timidity had formed as the ground of delay or acquiesence on their part, might have been soon succeeded by the ruin of the noblest cause, which, perhaps, had ever been exhibited on the theatre of human affairs. The blood and treasure of the State were considered as the property of the Continent, for they well knew the alternative depending—subjugation or liberty. As to the taxes of the various species and denominations which have been imposed on the people of this Commonwealth in the course of the revolution, it may truly be observed, that we are in the situation of a person, who has passed a precipice, and views with surprise and terror, the dangers he has escaped. It is supposed, with the utmost reason, that this State is among the few in advance upon the general account, and that to no inconsiderable amount. If the remaining part of the debt is not assumed, the Legislature perceive nothing but difficulties and embarrassments in their future proceedings." This appeal of our Legislative authorities was not immediately heard by Congress.

Taxes of Massachusetts on the Towns, at several Periods, from 1781 *to* 1791, *inclusive.*

SUFFOLK COUNTY.

YEARS,	1781, Oct. 31.						1786, March 23.						1791, March 5.					
AMOUNT,	£303,616 2 10.						£311,004 0 3.						£29,476 16 7.					
	State Tax.			Representatives' Pay.			Representatives' Pay.			State Tax.			Representatives' Pay.			State Tax.		
TOWNS.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Boston,	16,950	0	0	143	1	0	397	15	0	20,155	6	3	144	18	0	1,788	11	9
Dorchester,	2,416	5	0	18	13	0	62	6	0	2,145	18	9	22	16	0	188	5	5
Roxbury,	2,677	10	0	25	16	0	92	1	0	2,600	0	0	23	2	0	230	2	6
Hingham,	1,785	0	0	27	12	0	59	10	0	1.745	18	9	20	14	0	147	4	3
Weymouth,	1,291	5	0	26	17	0	25	18	0	1.212	16	3	17	2	0	103	7	4
Braintree,	2,861	5	0	22	13	5	54	5	0	2,663	15	0	24	0	0	229	4	5
Dedham,	2,463	15	0	36	13	9	45	4	3	1,611	17	6	19	9	0	137	9	10
Medfield,	835	0	0	27	4	9	57	8	0	720	12	6	4	3	0	62	3	1
Hull,	210	0	0							133	15	0				11	16	3
Milton,	1,298	15	0	21	8	0	40	5	0	1,133	15	0	26	14	0	98	4	1
Wrentham,	1,350	0	0	14	0	9	70	7	0	1,230	0	0	21	0	0	103	14	11
Brookline,	1,057	10	0	21	9	0	35	0	0	831	5	0	15	6	0	74	7	6
Needham,	1,043	15	0	18	8	5	16	9	0	895	18	9	19	4	0	75	12	7
Bellingham,	525	0	0	10	0	0				507	3	9				42	15	2
Medway,	950	0	0	25	16	0	55	6	0	864	7	6	19	10	0	73	12	11
Walpole,	840	0	0	17	2	0	56	7	0	742	10	0	15	0	0	62	9	6
Stoughton,	1,955	0	0	32	2	9	64	15	0	1,733	2	6	23	14	0	147	8	2
Chelsea,	847	10	0	10	16	0	14	7	0	629	7	6				55	15	4
Stoughtonham District,	820	0	0	16	6	0												
Cohasset,	726	5	0	12	16	0	32	18	0	626	5	0	12	0	0	53	7	6
Franklin,	975	0	0	16	4	9	55	6	0	908	8	9	25	4	0	77	8	2
Foxborough,	428	15	0	23	14	5	51	9	0	396	5	0				32	18	7
Dover,							13	11	9	482	16	3	6	2	0	41	18	10
Sharon,[1]							13	6	0	740	6	3	10	10	0	61	19	7
	44,297	10	0	568	15	0	1,313	14	0	44,711	11	3	470	8	0	3,899	18	1

[1] Was Stoughtonham District.

Years,	1781.			1786.			1791.		
Towns.	State Tax. £ s. d.	Representatives' Pay. £ s. d.		Representatives' Pay. £ s. d.	State Tax. £ s. d.		Representatives' Pay. £ s. d.	State Tax. £ s. d.	
Salem,	6,630 0 0	30 15 5		98 7 0	5,783 15 0		32 14 0	509 7 11	
Danvers,	2,190 0 0	26 13 9		56 14 0	2,154 7 6		25 4 0	187 5 0	
Ipswich,	3,840 0 0	34 2 9		114 16 0	3,449 13 9		23 14 0	294 15 2	
Newbury,	3,315 0 0	29 12 9		81 4 0	3,157 16 3		25 16 0	270 13 4	
Newburyport,	4,065 0 0	28 10 0		68 19 0	4,277 3 9		39 12 0	372 3 11	
Marblehead,	2,205 0 0	20 14 9			2,270 18 9		45 18 0	184 15 5	
Lynn,	1,901 5 0	20 16 0		60 14 0	1,472 10 0		19 9 0	121 6 8	
Andover,	3,125 0 0	39 16 6		52 17 0	2,804 13 9		24 6 0	241 18 9	
Beverly,	3,285 0 0	12 8 0		64 15 0	2,567 16 3		25 16 0	222 7 11	
Rowley,	1,777 10 0	23 2 9		58 16 0	1,648 8 9		24 0 0	142 6 1	
Salisbury,	1,536 5 0	13 12 0		42 14 0	1,350 6 3		26 2 0	114 4 11	
Haverhill,	2,010 0 0	16 4 0		71 15 0	1,860 0 0		25 16 0	158 16 10	
Gloucester,	2,330 0 0	20 4 0		7 0 0	2,152 10 0		23 8 0	178 13 6	
Topsfield,	938 15 0	19 14 9		44 2 0	852 3 9			74 0 6	
Boxford,	1,173 15 0	13 8 9		61 5 0	1,010 18 9		23 14 0	87 19 11	
Amesbury,	1,401 5 0	10 0 0		56 7 0	1,258 15 0		21 12 0	104 12 5	
Bradford,	1,326 5 0	13 8 9		50 15 0	1,193 15 0		24 18 0	102 6 4	
Wenham,	585 0 0				452 3 9			39 0 6	
Middleton,	783 15 0				651 17 6			56 9 4	
Manchester,	351 5 0				393 15 0			32 2 6	
Methuen,	1,130 0 0	7 10 0		31 17 0	1,006 5 0		24 6 0	84 11 4	
Lynnfield,				16 6 0	395 0 0		5 9 0	33 19 0	
	45,900 0 0	380 14 11		1,039 3 0	42,164 13 9		461 14 0	3,613 17 3	

MIDDLESEX.

Years, . . .	1781.			1786.			1791.		
Towns.	State Tax. £ s. d.	Representatives' Pay. £ s. d.		Representatives' Pay. £ s. d.	State Tax. £ s. d.		Representatives' Pay. £ s. d.	State Tax. £ s. d.	
Cambridge, . .	2,071 5 0	39 0 0		67 4 0	2,176 5 0		21 0 0	189 15 9	
Charlestown, . .	631 5 0	26 0 9		50 8 0	1,020 0 0		22 10 0	87 7 8	
Watertown, . .	1,081 5 0	26 8 9		51 16 0	978 15 0		25 10 0	83 17 8	
Woburn, . . .	1,633 15 0	11 0 0		66 10 0	1,471 5 0		23 14 0	125 15 11	
Concord, . . .	1,356 5 0	13 4 9		32 18 0	1,280 0 0		25 16 0	108 19 4	
Newton, . . .	1,427 10 0	28 6 9		45 3 0	1,297 10 0		24 0 0	111 10 8	
Sudbury, . . .	1,132 10 0	18 18 9		67 4 0	1,016 5 0		25 16 0	85 15 7	
Marlborough, . .	1,822 10 0	28 0 9		38 3 0	1,542 10 0		26 14 0	133 3 6	
Billerica, . . .	1,215 0 0	26 7 9		54 12 0	1,051 5 0		22 16 0	88 17 5	
Framingham, . .	1,500 0 0	28 16 9		74 18 0	1,318 15 0		24 6 0	111 14 5	
Lexington, . .	972 10 0	26 17 4		70 14 0	823 15 0		25 4 0	70 11 8	
Chelmsford, . .	1,047 10 0	23 10 9		73 3 0	1,003 15 0		25 4 0	85 10 11	
Sherburne, . .	865 0 0	11 15 2		66 10 0	743 15 0		16 16 0	63 5 10	
Reading, . . .	1,578 15 0	23 14 5		63 0 0	1,428 15 0		27 6 0	121 14 3	
Malden, . . .	852 10 0	9 13 9		43 15 0	762 10 0		23 14 0	65 4 11	
Weston, . . .	967 10 0	13 0 0		62 6 0	828 15 0		19 16 0	71 9 9	
Littleton, . . .	932 10 0	11 16 9		50 8 0	697 10 0		9 12 0	59 16 5	
Hopkinton, . .	927 10 0	13 0 0		43 1 0	891 5 0		7 4 0	75 5 0	
Westford, . .	1,047 10 0	30 9 0		68 12 0	950 0 0		23 8 0	80 18 2	

MIDDLESEX, Continued.

Shirley,	485	0	0							417	10	0			34	17	1
Waltham,	956	5	0	21	7	0	58	2	0	920	0	0	22	4	0	79	16	0
Townsend,	733	15	0	7	0	0	61	5	0	580	0	0	20	14	0	47	19	0
Stow,	896	5	0	12	10	0	17	3	6	647	10	0	4	6	0	55	2	6
Stoneham,	371	5	0							323	15	0				27	8	4
Groton,	1,600	0	0	10	10	0	56	7	0	1,470	0	0	13	10	0	125	0	2
Medford,	1,177	10	0	24	0	9	47	19	0	1,016	5	0	21	0	0	88	6	11
Wilmington,	595	0	0	8	0	0	17	19	0	502	10	0	12	0	0	41	14	9
Natick,	561	5	0							484	1	3				41	1	11
Dracut,	758	15	0	27	4	2	23	9	0	743	15	0	18	0	0	61	13	9
Bedford,	667	10	0							593	15	0				51	10	2
Holliston,	897	10	0				32	4	0	795	0	0				68	10	10
Tewksbury,	698	15	0	9	10	0	17	3	0	647	10	0	7	16	0	54	0	11
Acton,	690	0	0	6	15	4	21	10	0	597	10	0	13	14	0	50	3	4
Dunstable,	731	10	0				36	8	0	645	0	0				54	9	8
Pepperell,	865	0	0	22	4	10	18	4	0	768	15	0	13	4	0	64	19	1
Lincoln,	708	15	0							635	0	0				54	6	9
Carlisle,	540	0	0	4	18	3	17	0	0	456	5	0	10	12	0	38	17	0
Ashby,	410	0	0							385	0	0				31	19	4
East Sudbury,							54	12	0	748	15	0	24	0	0	63	17	6
Roxborough,							8	0	6	302	10	0	2	0	0	25	13	4
	38,238	15	0	585	11	8	1,577	11	0	34,962	16	3	603	6	0	2,982	3	1

HAMPSHIRE.

Years, . . .	1781.		1786.		1791.	
Towns.	State Tax. £ s. d.	Representatives' Pay. £ s. d.	Representatives' Pay. £ s. d.	State Tax. £ s. d.	Representatives' Pay. £ s. d.	State Tax. £ s. d.
Springfield, . .	1,941 5 0	19 18 0	65 16 0	1,204 1 3		102 18 7
Northampton, . .	1,760 0 0	22 13 9	20 2 0	1,379 7 6	18 12 0	117 5 7
Hatfield, . . .	880 0 0	10 10 0		751 17 6		64 14 5
Westfield, . .	1,196 5 0	24 4 0	37 9 0	1,221 11 3	15 12 0	102 12 9
Deerfield, . .	1,021 5 0	15 0 0	28 7 0	1,038 8 9	9 0 0	88 10 5
Shelburne, . .	480 0 0	19 16 0	42 14 0	540 0 0	12 18 0	44 1 5
Northfield, . .	695 0 0	10 8 0	55 6 0	607 16 3	9 0 0	52 3 7
Hadley, . . .	966 5 0	26 0 9	56 7 0	790 12 6	14 14 0	67 17 5
Amherst, . . .	865 0 0	26 12 0	71 1 0	825 6 3	4 4 0	68 19 7
Sunderland, . .	410 0 0	19 12 0		388 2 6	5 14 0	32 11 0
Montague, . .	533 15 0		20 6 0	515 6 3	6 0 0	42 15 2
Brimfield, . . .	977 10 0		14 14 0	963 8 9	15 12 0	82 3 3
Southampton, . .	600 0 0	20 10 8	44 2 0	514 1 3	12 6 0	41 14 9
South Hadley, . .	456 5 0	1 12 0	14 7 0	537 16 3	15 18 0	44 16 7
Palmer, . . .	596 5 0		67 18 0	516 5 0	10 10 0	43 1 0
Pelham, . . .	612 10 0		38 10 0	605 12 6	17 14 0	50 3 11
Belchertown, . .	806 5 0	31 9 7	74 18 0	800 0 0		65 9 0
Greenwich, . .	570 0 0	23 8 0	74 4 0	570 0 0	12 6 0	46 15 1
Blandford, . .	763 15 0			833 15 0	16 10 0	69 14 9

HAMPSHIRE, Continued.

New Salem,	780	0	0				38	17	0	737	10	0	14	2	0	60	10	5
Ware,	373	15	0							375	12	6				30	6	8
Greenfield,	688	15	0	12	14	9	30	9	0	795	0	0				66	0	8
Monson,	582	10	0	13	8	9	52	17	0	588	15	0	12	12	0	49	5	3
Granville,	1,108	15	0	11	6	0	24	17	0	1,113	15	0	21	0	0	93	0	3
Coleraine,	586	5	0	5	0	9	32	11	0	622	10	0	12	18	0	51	5	6
South Brimfield,	567	10	0	8	16	0	11	16	0	330	12	6	10	18	0	27	4	10
Warwick,	616	5	0				45	9	0	451	11	3	15	6	0	35	19	10
Bernardston,	557	10	0							356	17	6	8	8	0	30	14	4
Charlemont,	380	0	0	10	0	0	12	11	0	262	3	9				21	8	2
Shutesbury,[1]	440	0	0				39	11	0	287	10	0				23	4	4
Chesterfield,	591	5	0	19	0	0	12	5	0	590	18	6	24	6	0	48	3	1
Wilbraham,	935	0	0				69	13	0	910	0	0	17	14	0	75	12	7
Ashfield,	555	0	0				73	17	0	600	0	0	14	14	0	48	11	10
Conway,	878	15	0	24	16	9	23	2	0	935	0	0	6	12	0	76	10	1
West Springfield,	1,796	5	0	16	4	10	50	1	0	1,626	11	3	33	12	0	137	2	10
Ludlow,	297	10	0				23	2	0	293	8	9				23	15	5
Leverett,	231	5	0							241	17	6				19	15	6
Worthington,	615	0	0	12	10	0	45	10	0	636	5	0	12	12	0	52	8	10
Southwick,	528	15	0	12	0	0	42	0	0	435	0	0	22	16	0	36	2	9
Murrayfield,[2]	361	5	0															
Williamsburg,	427	10	0				53	18	0	435	18	9	16	10	0	35	3	6
Whately,	427	10	0							400	6	3				33	5	0
Granby,	526	5	0				53	18	0	420	18	9				35	7	0

[1] Shutesbury and Ervingshire were taxed together in 1761.

[2] Chester.

HAMPSHIRE, Continued.

Buckland,	143	15	0				32	18	0	195	0	0			15	2	9
Norwich,	220	0	0	2	0	0	28	0	0	260	12	6			21	0	0
Cummington,	438	15	0				36	8	0	506	17	6			27	13	7
Westhampton,	227	10	0				17	3	0	272	10	0	4	4	0	22	5	1
Montgomery,	180	0	0							160	12	6				12	11	5
Chesterfield Gore,[3]	125	0	0															
Plantation No. 7,[4]	170	0	0							121	11	3				9	17	9
Myrifield,[5]	158	15	0							181	5	0				14	7	0
Chester,							29	8	0	393	8	9				31	14	1
Goshen,										330	0	0				27	2	6
Wendell,										224	1	3				18	2	3
Orange,							28	15	0	286	11	3	10	4	0	23	11	11
Holland,							8	10	0	242	10	0	8	0	0	20	3	1
Leyden,										281	11	3	5	14	0	20	18	9
Heath,							6	7	0	145	0	0				11	18	0
Easthampton,							10	14	0	315	18	9	4	4	0	28	1	9
Longmeadow,							63	14	0	529	13	9	16	10	0	44	9	0
Plainfield,																12	16	8
Middlefield,																17	9	5
	32,647	10	0	419	12	7	1,736	7	0	32,720	12	6	489	6	0	2,718	11	11

[3] Contained in Goshen.

[4] Hawley.

[5] Rowe.

Years, . . .	1781.				1786.				1791.			
Towns.	State Tax. £ s. d.	Representatives' Pay. £ s. d.	Representatives' Pay. £ s. d.	State Tax. £ s. d.	Representatives' Pay £ s. d.	State Tax. £ s. d.
Worcester, . .	1,707 10 0	28 0 9	67 18 0	1,732 10 0	25 10 0	151 5 9
Lancaster, . .	1,168 15 0	27 19 2	23 9 0	1,099 7 6	25 16 0	93 14 10
Mendon, . . .	1,087 10 0	30 4 0	56 0 0	1,075 0 0	22 4 0	91 5 10
Milford, . . .	795 0 0		57 15 0	726 5 0	8 14 0	62 1 11
Brookfield, . .	2,475 0 0	23 8 0	74 4 0	2,361 11 3	27 12 0	200 19 9
Oxford, . . .	783 15 0	15 4 0	25 4 0	674 7 6	18 6 0	56 5 10
Charlton, . . .	1,145 0 0	24 4 0	71 1 0	1,131 5 0	22 10 0	94 3 0
Sutton, . . .	2,385 0 0	30 11 1	75 5 0	2,141 11 3	25 4 0	181 4 3
Rutland, . . .	1,117 10 0	24 4 0	66 17 0	1,076 5 0	16 4 0	92 12 8
New Braintree, . .	696 5 0	25 6 1	29 15 0	669 7 6	23 2 0	56 11 1
Barre, . . .	1,471 5 0	13 3 0	66 10 0	1,405 18 9	21 6 0	120 6 10
Leicester, . . .	855 0 0	29 16 0		898 2 6		76 16 6
Spencer, . . .	1,107 10 0	30 4 0	68 12 0	1,022 16 3	27 12 0	86 9 7
Southborough, . .	810 0 0	20 4 0	22 8 0	696 5 0	18 6 0	59 11 2
Westborough, . .	896 5 0	11 0 9	28 0 0	809 1 3	17 8 0	69 0 9
Northborough, . .	600 0 0	13 4 0	22 1 0	536 5 0	5 14 0	45 10 0
Shrewsbury, . . .	1,882 10 0	27 2 9	16 0 0	914 1 3	25 4 0	78 10 4
Lunenburg, . .	990 0 0	18 2 9	52 10 0	965 6 3	23 14 0	81 8 8
Uxbridge, . . .	1,011 5 0	13 16 4	49 14 0	982 10 0	18 12 0	83 10 1
Harvard, . . .	1,126 5 0	22 3 9	57 1 0	992 3 9	13 10 0	83 13 7
Dudley, . . .	795 0 0	25 6 4	62 6 0	717 10 0	24 0 0	60 11 0
Bolton, . . .	1,112 10 0	21 4 0	33 12 0	727 3 9	5 14 0	61 11 5
Upton, . . .	690 0 0		20 13 0	607 10 0		51 6 8

WORCESTER, Continued.

Sturbridge,	1,200	0	0	29	16	0	49	0	0	1,093	15	0	25	16	0	91	19	3
Leominster,	855	0	0	12	1	7		7	0	791	17	6	15	18	0	66	7	1
Hardwick,	1,485	0	0	17	0	0	22	1	0	1,313	15	0	25	16	0	112	14	0
Holden,	786	5	0	20	6	10				720	0	0	10	4	0	60	8	1
Western,	825	0	0	6	8	0	37	16	0	737	10	0	14	2	0	63	4	8
Douglass,	615	0	0	10	16	0	57	15	0	585	0	0	27	6	0	47	17	3
Grafton,	891	5	0	8	10	0	59	3	0	787	10	0	16	4	0	66	18	9
Petersham,	1,227	10	0				53	11	0	1,113	15	0	27	0	0	93	15	5
Westminster,	967	10	0	25	6	0	62	19	0	843	8	9	4	4	0	71	5	8
Princeton,	825	0	0							772	10	0				66	6	6
Oakham,	420	0	0	22	12	0				495	0	0	25	10	0	41	4	3
Hubbardston,	540	0	0							514	1	3	5	14	0	43	4	6
Paxton,	578	15	0	5	12	0	11	4	0	523	15	0				44	13	1
Fitchburg,	711	5	0	15	16	9	33	5	0	667	3	9	24	12	0	56	4	8
Royalston,	471	5	0	22	1	9	58	9	0	525	0	0	15	6	0	43	5	8
Athol,	800	0	0				69	6	0	640	0	0	9	0	0	43	3	8
Templeton,	900	0	0	14	10	0	32	11	0	871	17	6	15	18	0	49	0	5
Ashburnham,	450	0	0							460	12	6				37	13	1
Winchendon,	487	10	0	9	0	0	12	15	0	544	7	6				44	13	8
Northbridge,	420	0	0	9	10	0				330	0	0				28	0	7
Ward,	540	0	0				31	3	0	421	5	0				36	3	4
Sterling,							53	18	0	1,150	8	9	24	18	0	97	10	8
Berlin,										378	8	9	3	18	0	31	17	8
Gardner,							10	1	0	224	13	9				18	18	0
Boylston,							14	2	0	807	3	9	9	0	0	69	17	1
Gerry,																35	5	7
	43,871	5	0	711	5	8	1,716	1	0	41,275	12	6	716	8	0	3,500	4	1

PLYMOUTH.

Years, . . .	1781.				1786.				1791.			
Towns.	State Tax. £ s. d.			Representatives' Pay. £ s. d.	Representatives' Pay. £ s. d.			State Tax. £ s. d.	Representatives' Pay. £ s. d.			State Tax. £ s. d.
Plymouth, . .	1,165	0	0	21 0 9	46	12	0	1,444 1 3	18	18	0	116 19 2
Scituate, . . .	2,162	10	0	24 8 9	45	13	0	2,193 8 9	26	2	0	179 19 1
Duxbury, . . .	720	0	0	22 16 0	44	2	0	754 13 9	27	6	0	61 9 8
Marshfield, . . .	1,068	15	0	12 4 10	35	14	0	1,060 12 6	23	14	0	97 6 1
Bridgewater, . .	4,308	15	0	25 14 10	75	12	0	4,099 7 6	10	4	0	349 17 1
Middleborough, .	3,202	10	0	4 12 9	104	13	0	3,006 17 6	23	2	0	252 7 0
Rochester, . .	1,402	10	0	20 11 9	49	14	0	1,435 12 6	27	12	0	116 4 10
Plympton, . .	1,020	0	0	22 6 0	42	14	0	993 15 0	10	0	7	43 9 11
Pembroke, . .	1,350	0	0	17 8 9	51	9	0	1,273 15 0	20	2	0	107 5 6
Kingston, . .	511	5	0	15 0 0	52	17	0	593 15 0	21	18	0	49 5 3
Hanover, . . .	727	10	0		24	3	0	698 15 0		12	0	57 18 6
Abington, . . .	1,200	0	0	16 12 0	29	15	0	1,155 18 9	21	12	0	97 5 5
Halifax, . . .	612	10	0		40	5	0	483 2 6	3	6	0	40 14 4
Wareham, . .	517	10	0		46	4	0	397 10 0				32 11 7
Carver, . . .									8	17	5	38 8 8
	19,968	15	0	202 16 5	689	7	0	19,591 5 0	243	6	0	1,641 2 1

BARNSTABLE.

Years, . . .	1781.			1786.			1791.		
Towns.	State Tax. £ s. d.	Representatives' Pay. £ s. d.		Representatives' Pay. £ s. d.	State Tax. £ s. d.		Representatives' Pay. £ s. d.	State Tax. £ s. d.	
Barnstable, . .	1,590 0 0	3 0 0		51 9 0	1,390 12 6		21 6 0	114 12 6	
Yarmouth, . .	1,131 5 0			42 14 0	1,011 17 6		20 14 0	79 18 4	
Sandwich, . .	1,215 0 0	8 0 0		42 0 0	1,101 17 6		6 18 0	91 19 10	
Eastham, . . .	676 5 0	15 16 9		18 18 0	603 2 6		11 8 0	47 14 11	
Harwich, . . .	852 10 0			39 11 0	794 1 3		9 0 0	61 14 11	
Chatham, . . .	338 15 0	3 4 0		12 19 0	446 5 0		6 0 0	35 3 6	
Truro, . . .	381 5 0			11 4 0	360 0 0			28 5 10	
Falmouth, . . .	761 5 0	14 16 0		10 3 0	767 3 9			61 17 3	
Wellfleet, . . .	197 10 0	5 8 9		29 1 0	364 13 9			27 10 8	
Provincetown, . .					114 13 9			8 7 5	
	7,143 15 0	55 5 6		257 19 0	6,954 7 6		75 6 0	557 5 2	

BRISTOL.

Years, . . .	1781.						1786.						1791.					
Towns.	State Tax. £	s.	d.	Representatives' Pay. £	s.	d.	Representatives' Pay. £	s.	d.	State Tax. £	s.	d.	Representatives' Pay. £	s.	d.	State Tax. £	s.	d.
Taunton, . . .	2,392	10	0	30	2	0	44	16	0	2,400	0	0	27	0	0	200	18	7
Rehoboth, . . .	2,722	10	0	34	8	0	57	1	0	2,700	0	0	23	12	0	225	3	4
Swansey, . . .	1,590	0	0				29	15	0	1,546	5	0	8	14	0			
Swansey and Somerset,													12	12	0	128	13	8
Dartmouth, . .	4,405	0	0	26	0	9	89	12	0	4,539	7	6	22	16	0	141	17	10
Norton, . . .	1,050	0	0	10	18	0	56	14	0	1,016	5	0	15	0	0	85	14	5
Attleborough, . .	1,770	0	0	2	10	0	19	12	0	1,683	15	0	23	14	0	142	1	5
Dighton, . . .	927	10	0	14	4	0	56	14	0	960	0	0				79	7	10
Freetown, . . .	1,110	0	0	27	4	0	62	6	0	1,182	10	0				98	6	7
Raynham, . . .	717	10	0	11	6	0	17	17	0	719	13	9	3	12	0	60	9	10
Easton, . . .	792	10	0	10	0	0	42	2	0	787	10	0	18	12	0	64	19	8
Berkley, . . .	517	10	0	3	16	9	8	15	0	552	10	0	9	12	0	45	14	1
Mansfield, . . .	712	10	0	28	4	9	46	18	0	637	10	0	10	16	0	52	17	7
New Bedford, . .													15	12	0	151	19	0
Westport, . . .													8	14	0	88	14	8
Somerset, . . .													5	14	0			
	18,707	10	0	198	14	3	532	2	0	18,725	6	3	206	0	0	1,566	18	6

Years, . . .	1781.			1786.			1791.		
Towns.	State Tax. £ s. d.	Representatives' Pay. £ s. d.		Representatives' Pay. £ s. d.	State Tax. £ s. d.		Representatives' Pay. £ s. d.	State Tax. £ s. d.	
York, . . .	1,777 10 0	27 0 0		56 14 0	1,860 0 0		16 10 0	158 8 8	
Kittery, . . .	1,942 10 0	13 16 0		59 10 0	1,936 5 0		24 6 0	162 5 8	
Wells, . . .	1,575 0 0	27 12 9		39 18 0	1,657 10 0			137 1 8	
Berwick, . . .	2,422 10 0	22 8 10		72 9 0	2,613 15 0		24 12 0	219 14 10	
Biddeford, . . .	690 0 0			29 1 0	735 0 0		18 0	62 0 9	
Arundel, . . .	720 0 0			10 10 0	840 0 0		24 0 0	69 15 4	
Pepperellborough, .	630 0 0	15 16 0		26 12 0	675 0 0			56 2 11	
Lebanon, . . .	420 0 0			45 17 0	461 5 0		14 8 0	37 9 0	
Sandford, . . .	420 0 0			20 6 0	461 5 0			38 6 6	
Buxton, . . .	455 0 0	10 10 0		12 12 0	585 0 0		8 14 0	47 17 3	
Fryeburg, . . .	210 0 0	21 0 0		21 0 0	285 0 0		7 10 0	23 7 10	
Coxhall, . . .	180 0 0				300 0 0		6 0 0	24 7 8	
Massabesec, . .	210 0 0				225 0 0		9 12 0	17 15 10	
Limerick, . . .	75 0 0				135 0 0			11 2 10	
Brownfield, . .	75 0 0				90 0 0			7 10 6	
Little Falls, . .	180 0 0				180 0 0			14 15 2	
Shapleigh, . .					331 5 0			25 17 5	
Little Ossipee,[1] .					197 10 0			15 10 4	
Washington, . .					105 18 9			8 11 6	
Parsonfield, . .					315 12 6			24 15 10	
Francisborough, .					105 12 6			8 10 11	
	11,982 10 0	138 3 7		394 9 0	14,095 18 9		136 10 0	1,171 8 5	

[1] Limington.

DUKES COUNTY.

Years, . . .	1781.		1786.		1791.	
Towns.	State Tax. £ s. d.	Representatives' Pay. £ s. d.	Representatives' Pay. £ s. d.	State Tax. £ s. d.	Representatives' Pay. £ s. d.	State Tax. £ s. d.
Edgartown, . .	700 0 0		29 1 0	684 1 3	9 0 0	54 13 2
Chilmark, . . .	753 15 0		55 13 0	744 1 3		64 12 8
Tisbury, . . .	597 10 0		33 19 0	531 5 0	7 4 0	42 12 10
	2,051 5 0		118 13 0	1,959 7 6	16 4 0	161 18 8

NANTUCKET.

Years, . . .	1781.		1786.		1791.	
Town.	State Tax. £ s. d.	Representatives' Pay. £ s. d.	Representatives' Pay. £ s. d.	State Tax. £ s. d.	Representatives' Pay. £ s. d.	State Tax. £ s. d.
Sherburne, . .	3,158 15 0		57 1 0	2,067 10 0	30 12 0	169 5 1

Years, . . .	1781.			1786.			1791.		
Towns.	State Tax. £ s. d.	Representatives' Pay. £ s. d.		Representatives' Pay. £ s. d.	State Tax. £ s. d.		Representatives' Pay. £ s. d.	State Tax. £ s. d.	
Portland, . . .							25 16 0	84 6 2	
Falmouth, . . .	1,491 5 0	18 16 9		40 12 0	2,274 7 6		15 0 0	105 7 10	
Scarborough, . .	1,115 0 0	19 10 4		35 0 0	1,381 5 0		22 4 0	115 13 6	
North Yarmouth, .	1,367 10 0	7 4 0		39 11 0	1,530 0 0		15 18 0	76 19 4	
Brunswick, . .	547 10 0	11 10 0			637 10 0		4 4 0	53 2 3	
Harpswell, . .	593 15 0	10 0 0		22 15 0	540 0 0		19 4 0	44 11 11	
Gorham, . . .	915 0 0	11 8 9		47 19 0	990 0 0			81 13 4	
Windham, . .	555 0 0				502 10 0			42 2 11	
Piersontown,[1] . .	351 5 0				292 10 0			23 13 8	
Cape Elizabeth, . .	720 0 0				697 10 0		20 8 0	57 9 2	
New Boston,[2] . .	240 0 0				219 1 3			18 4 0	
New Gloucester, .	527 10 0			56 0 0	585 12 6		5 14 0	49 4 8	
Royalsborough,[3] .	247 10 0				210 0 0			16 17 9	
Raymondstown, .	125 0 0				97 10 0			7 18 8	
Bakerstown, . .	105 0 0				116 12 6			13 1 11	
Sylvester, . . .	105 0 0				149 13 9				
Bridgetown, . .	138 15 0				127 3 9			10 14 8	
Shepardstown,[4] . .					123 15 0			10 1 10	
Otisfield, . . .					90 0 0			7 6 5	
Freeport, . . .								51 6 2	
Turner, . . .								12 4 5	
	9,145 0 0	79 9 10		241 17 0	10,609 1 3		128 8 0	882 0 7	

[1] Standish. [2] Gray. [3] Durham. [4] Supposed to be Hebron.

YEARS, . . .	1781.						1786.						1791.					
	State Tax.			Representatives' Pay.			Representatives' Pay.			State Tax.			Representatives' Pay			State Tax.		
TOWNS.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Pownalborough, .	656	5	0	11	12	0	29	1	0	894	7	6	24	6	0	78	15	3
Georgetown, . .	656	5	0	6	0	0	21	0	0	816	5	0	14	14	0	69	1	4
Newcastle, . .	405	0	0				31	10	0	430	6	3	17	8	0	35	16	11
Topsham, . . .	313	15	0				25	11	0	372	10	0				30	10	2
Woolwich, . .	423	15	0				41	6	0	466	17	6	24	0	0	38	17	7
Bristol, . . .	622	10	0				67	4	0	715	0	0	22	4	0	58	18	4
Bowdoinham, . .	225	0	0				35	14	0	300	12	6				24	16	5
Boothbay, . . .	360	0	0				34	6	0	417	16	3	11	2	0	33	19	0
Medumcook, . .	60	0	0							175	18	9				14	7	7
Hallowell, . .	300	0	0							473	2	6	3	6	0	38	12	11
Waldoborough, . .	450	0	0				32	4	0	430	0	0	2	14	0	34	15	4
Vassalborough, . .	202	10	0							443	2	6				35	19	3
St. George's, . .	252	10	0							262	3	9						
Winthrop, . .	191	5	0	9	0	0	53	4	0	326	17	6	7	16	0	26	14	4
Winslow, . . .	202	10	0				30	9	0	199	7	6				16	10	9
Edgecomb, . .	323	15	0				19	19	0	346	17	6				28	4	8
Pittstown, . . .	191	5	0	2	10	0				285	12	6				24	3	7
Bath, . . .	360	0	0				39	11	0	498	2	6				41	8	11
Warren, . . .	180	0	0				25	4	0	223	2	6				18	4	7
Howardstown, . .	67	10	0															
Walpole, . . .	82	10	0							195	12	6						
Norridgewock, . .	37	10	0							116	5	0				9	7	10
Starlington, . .	37	10	0							65	0	0						
Lewistown, . .	90	0	0							173	15	0				5	16	4
Balltown, . . .	45	0	0							170	12	6				13	16	6
Wales, . . .	22	10	0							96	5	0				8	0	5
Thomaston, . .	180	0	0				57	15	0	204	7	6	14	8	0	16	15	5
Canaan, . . .										170	18	9				13	9	6

LINCOLN, Continued.

Belfast,								78	8	9					
Machias,								302	10	0					
Camden,								98	2	6					
Hancock,								159	7	6				5	9	3
Mount Desert,								228	15	0					
Plantation No. 1,[1]								101	5	0					
" " 2,								105	12	6					
" " 3,								342	3	9					
" " 4,								180	12	6					
" " 5,								155	18	9					
" " 6,								155	18	9					
Plantation No. 1,[2]								185	18	9					
" " 2,								169	13	9					
" " 3,								121	11	3					
" " 4,								72	10	0					
" " 5,								152	3	9					
" " 6,								118	2	6					
" " 22,								61	5	0					
Plantation,[3]								158	15	0					
Plantation,[4]								133	8	9					
Deer Island,								331	17	6					
Fox Island,								191	17	6					
Penobscot Long Island,								117	16	3					
Union,														5	3	10
Nobleborough,														16	3	9
Greene,														8	2	6
Cushing,														22	4	6
Fairfield,														7	1	7
				6,938	15	0		29	2	0	543	18	0	12,994	13	9	141	18	0	776	8	4

[1] Nos 1 to 6, on the East side of Penobscot river.

[2] Nos. 1 to 6, on the West side of Union river.

[3] On the West side of Penobscot river, from Belfast up the river so as to include Widow Wheeler's mills.

[4] On the West side of Penobscot river, from the Widow Wheeler's mills up the river.

YEARS, . . .	1781.						1786.						1791.					
	State Tax.			Representatives' Pay.			Representatives' Pay.			State Tax.			Representatives' Pay.			State Tax.		
TOWNS.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Sheffield, . . .	1,625	12	6	19	10	0	53	17	0	1,502	16	3	23	0	0	127	3	11
Great Barrington, .	933	15	0	20	4	0	39	11	0	909	7	6	12	0	0	77	4	1
Stockbridge, . .	806	5	0				51	2	0	906	5	0	22	10	0	76	7	2
West Stockbridge, .	400	0	0				31	10	0	495	0	0	18	6	0	40	3	3
Egremont, . .	486	5	0	14	6	9	53	11	0	476	5	0	24	6	0	39	9	3
New Marlborough, .	819	13	9				19	5	0	822	3	9	11	2	0	67	15	8
No. 1, . . .	658	15	0	15	0	0	36	8	0	696	5	0	24	18	0	56	17	6
Loudon, . . .	107	10	0							144	1	3				11	9	10
No. 3, . . .	868	15	0	7	10	0	34	13	0	1,018	2	6	21	18	0	85	2	9
No. 4, . . .	373	15	0				22	1	0	364	1	3				30	4	4
Windsor, . . .	498	15	0	15	0	0	55	13	0	514	7	6	14	2	0	41	3	1
Pittsfield, . . .	1,083	15	0	8	0	0	35	7	0	1,430	6	3	11	2	0	121	5	6
Hancock, . . .	605	0	0	14	0	0	9	2	0	523	8	9	23	14	0	43	3	11
Williamstown, . .	882	10	0	25	19	7	29	15	0	1,027	10	0	9	0	0	86	0	3
Richmond, . .	946	5	0	10	10	0	37	9	0	1,010	12	6	13	16	0	85	7	5
Lenox, . . .	785	6	3	6	16	0	29	8	0	821	11	3	23	8	0	68	14	11
Lanesborough, . .	1,241	5	0	30	16	9	27	13	0	1,326	17	6	19	10	0	112	0	7
Alford, . . .	270	12	6	15	0	0	40	5	0	291	5	0				24	0	1
Partridgefield, . .	341	5	0	5	10	0	47	19	0	409	1	3	17	2	0	32	12	9
Washington, . .	240	0	0	17	6	0	16	2	0	270	6	3	19	4	0	22	2	9
New Ashford, . .	155	0	0							150	12	6	2	2	0	12	5	7
Ashuelot Equivalent,	292	10	0															
Adams, . . .	967	10	0	24	0	0	59	3	0	1,111	17	6	24	12	0	91	19	0
Lee, ...	401	5	0	15	0	0	51	9	0	580	12	6	5	14	0	47	15	6
Mount Washington, .	157	10	0				3	4	0	89	1	3	1	6	0	7	5	2
Dalton, . . .										276	17	6				22	16	9
	15,948	15	0	264	9	1	784	7	0	17,168	15	0	342	12	0	1,430	11	0

HANCOCK.

YEAR, . . .	1791.	
TOWNS.	Representatives' Pay. £ s. d.	State Tax. £ s. d.
Belfast, . . .		6 10 8
Penobscot, . .	16 10 0	27 11 3
Sedgwick, . .		14 4 8
Camden, . . .		7 16 4
Trenton, . . .		15 0 5
Sullivan, . . .		13 10 1
Mount Desert, . .		18 17 5
Isleboro', . . .		9 16 7
Vinalhaven, . .		15 14 5
Deer Isle, . . .	16 10 0	26 12 0
Goldsborough, . .		9 11 11
Plantation No. 1, east side Penobscot Riv.		8 5 8
Plantation No. 2, east side Penobscot Riv.		8 15 0
Bluehill, late No. 5, .		12 10 10
Plantation No. 6, east side Penobscot Riv.		12 10 10
Kenduskeag, now Bangor		10 14 1
Frankfort, . .		12 15 6
	33 0 0	230 17 8

WASHINGTON.

YEAR, . . .	1791.	
TOWNS.	Representatives' Pay. £ s. d.	State Tax. £ s. d.
Machias, . . .	16 16 0	20 0 6
Plantation No. 4, east side Union River, .		15 17 10
Plantation No. 5, east side Union River, .		12 3 3
Plantation No. 6, east side Union River, .		9 11 4
Plantation No. 22, east side Union River, .		4 19 9
	16 16 0	62 12 8

YEARS, ..	1781.									1786.									1791.								
	State Tax.			Reps' Pay.			Total.			State Tax.			Reps' Pay.			Total.			State Tax.			Reps' Pay.			Total.		
COUNTIES.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
SUFFOLK, .	44,297	10	0	568	15	0	44,866	5	0	44,711	11	3	1,313	14	0	46,025	5	3	3,899	18	1	470	8	0	4,370	6	1
ESSEX, . .	45,900	0	0	380	14	11	46,280	14	11	42,164	13	9	1,039	3	0	43,203	16	9	3,613	17	3	461	14	0	4,075	11	3
MIDDLESEX, .	38,238	15	0	585	11	8	38,806	9	0[1]	34,962	16	3	1,577	11	0	36,540	7	3	2,982	3	1	603	6	0	3,585	9	1
HAMPSHIRE, .	32,647	10	0	419	12	7	33,067	2	7	32,720	12	6	1,736	7	0	34,456	19	6	2,718	11	11	489	6	0	3,207	17	11
PLYMOUTH, .	19,968	15	0	202	16	5	20,171	11	5	19,591	5	0	689	7	0	20,280	12	0	1,641	2	1	243	6	0	1,884	8	1
BARNSTABLE,	7,143	15	0	55	5	6	7,199	0	6	6,954	7	6	257	19	0	7,212	6	6	557	5	2	75	6	0	632	11	2
BRISTOL, . .	18,707	10	0	198	14	3	18,906	4	3	18,725	6	3	532	2	0	19,257	8	3	1,566	18	6	206	0	0	1,772	18	6
YORK, . . .	11,982	10	0	138	3	7	12,120	13	7	14,095	18	9	394	9	0	14,490	7	9	1,171	8	5	136	10	0	1,307	18	5
DUKES, . .	2,051	5	0				2,051	5	0	1,959	7	6	118	13	0	2,078	0	6	161	18	8	16	4	0	178	2	8
NANTUCKET,	3,158	15	0				3,158	15	0	2,067	10	0	57	1	0	2,124	11	0	169	5	1	30	12	0	199	17	1
WORCESTER,	43,871	5	0	711	5	8	44,582	10	8	41,275	12	6	1,716	1	0	42,991	13	6	3,500	4	1	716	8	0	4,216	12	1
CUMBERLAND,	9,145	0	0	79	9	10	9,224	9	10	10,609	1	3	241	17	0	10,850	18	3	882	0	7	128	8	0	1,010	8	7
LINCOLN, . .	6,938	15	0	29	2	0	6,967	17	0	12,994	13	9	543	18	0	13,538	11	9	776	8	4	141	18	0	918	6	4
BERKSHIRE, .	15,948	15	0	264	9	1	16,213	4	1	17,168	15	0	784	7	0	17,953	2	0	1,430	11	0	342	12	0	1,773	3	0
HANCOCK, .																			230	17	8	33	0	0	263	17	8
WASHINGTON,																			62	12	8	16	16	0	79	8	8
	300,000	0	0	3,634	0	6	303,616	2	10[1]	300,001	11	3	11,002	9	0	311,004	0	3	25,365	2	7	4,111	14	0	29,476	16	7

[1] This total exceeded its component sums by £17 17 8, which makes all the County totals greater than their component totals by the said amount.

A General Table of Taxes, from 1777 *to* 1794, *inclusive.*

Date.	Representatives' Tax.	Miscellaneous.	Province Tax.	Total.	Polls.	Estate.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
1777, Jan. 27.	7,320 17 0 [1]	40 1 0 [3]	101,871 1 2½	109,231 19 2½	9 0	at 1 penny a pound.
1777, Oct. 24.	8,883 7 6 [2]		305,662 14 3	314,546 1 9	20 0	" " "
1778, March 13.				254,718 16 11	20 0	" " "
1778, June 23.				254,718 16 11	20 0	" " "
1779, March 1.	12,383 16 9		1,014,422 7 8	1,026,806 4 5 [4]		" " "
1779, June.				2,837,614 12 8½		" " "
						" " "
1779, Dec. 7.	23,452 0 0	108,600 0 0 and bounties 139,486 0 0	2,770,695 2 0	2,801,981 2 2 [5] 2,193,647 2 2	10 0 0	" " "
						" " "
1780, May.				5,626,580 14 7		" " "
1780, June 19.				72,000 0 0 [6]	5 0	" " "
1780, Sept. 30.				5,601.026 13 4	20 0 0	" " "
1781, Jan. 18.				939,075 0 0 [7]		" " "
1781, May 18.	5,472 8 1			207,863 3 4 [8]	25 0	" " "
1781, Nov. 1.	3,634 0 6		300,000 0 0 ded. 17 17 8	303,616 2 10 [9]	25 0	" " "
1782, March 5.			200.000 0 0 [10]		16 8	" " "
1782.			200.000 0 0 [10]		16 8	" " "
1783, March 22.	8,656 13 0	With fines, etc.	200,000 0 0	224,857 12 5	16 8	" " "
1784, July 9.	10,035 6 6		140,000 0 0	151,035 6 6	11 8	" " "
1786, March 23.	11,001 18 0		300,001 11 3	311,004 0 3 [11]	25 0	" " "
1788, March 27.	13,262 1 0		65,000 4 0	78,262 5 0	5 5	" " "
1789, Feb. 14.	4,839 19 0		32,605 18 1½	37,445 17 1	2 3	" " "
1790, March 3.	4,155 12 0		25,360 3 5	29,515 15 5	1 9	" " "
1791, March 5.	4,111 14 0		25.365 2 7	29,476 16 7	1 9	" " "
1793, June 21.	13,268 0 6		20.008 17 6	33,276 18 0	10	" " "
1794, June 21.	5,020 6 0		40,047 15 0	45,068 1 0	1 8	" " "

NOTES TO TABLE ON THE PRECEDING PAGE.

[1] This was for 1776. The colored polls were taxed the same as the white polls, and so continued to be. —— [2] For the Representatives of 1776. —— [3] Fine on the town of Hancock. —— [4] Deductions being made from this tax, the Treasurer's warrants were for £978,402 3 8. —— [5] By subtracting bounties and adding fines and pay of Representatives, the tax is £2,793,647 2 2. —— [6] This tax was in hard money. —— [7] Of specie value. To pay interest on public securities, and redeem one seventh part of the last order of bills. —— [8] The caption of the Act for this tax directed that £374,795 8 2 be raised. Still, after making deductions for soldiers' bounties, and additions for fines, it then says, that £207,863 3 4, is to be assessed. This tax was of the new emission money value. —— [9] This tax required that 6 per cent. on the value of estate should be assessed, except unimproved lands at 2 per cent., which rule continued to be observed. —— [10] These two sums were the Congress tax on Massachusetts, as their proportion of $8,000,000, required of all the States. —— [11] Though no formal tax was ordered by the General Court in 1785, payable in the same year, yet Governor Bowdoin says, in his speech of June 2, 1786, that five taxes fell on the former of these two years, for £423,250. Though the tax of March 23, 1786, stands by one authority as here given, yet the act for it makes all the sums enumerated amount to £611,880 0 6.

Prices of Articles for Taxes.

For the tax of £72,000 in 1780, which was to be continued seven successive years, persons ratable, who preferred not to pay money, were allowed to satisfy their bills by the following commodities: Codfish, at 24/ per quintal; Indian corn 4/, rye 6/, wheat 8/, per bushel; wheat flour, 24/ per hundred, gross; beeswax, 1/8 per pound; pork, £4 per barrel; beef, £2 8; potash, £40 per ton; pearlash, best quality, £60; hemp, £3 per hundred; bar iron, refined, 40/; bloomery iron, 30/; flax, well dressed, 10*d.* per pound.

"All the aforesaid articles to be merchantable, and of the produce and manufacture of the State. The persons paying their taxes in either of the articles aforesaid, shall run the risk and pay the charges of transporting the same to such store in the town of Boston, or elsewhere, as may be ordered by the General Court, or by the Treasurer for the time being."

1786, Nov. 8. An act for the more easy payment of specie taxes, assessed prior to 1784, allows the following commodities to be received for such taxes, at the prices placed after each of them in succession: Beef, 20/ a hundred, £2 8 a barrel; pork, 4*d.* a pound, £3 15 a barrel; Indian corn 4/, wheat 6/, rye 5/, oats 2/, barley 4/, peas 7/, beans 6/, a bushel; butter, 8*d.* a pound; potash, £33 a ton; pearlash, £44 a ton; sole leather, 1/4 a pound; four-penny nails, 3/9 a thousand;

six-penny, 5/; eight-penny, 7/; ten-penny, 8/6; twenty-penny, 15/; flax, 10*d.* a pound; sheep's wool, 2/; walnut wood, 15/ a cord; other good wood, 12/; good ranging timber, well hewed, of equal dimensions from end to end, board measure, at 3/ a hundred feet; good clear pine boards, 48/ a thousand; pine boards, 33/; white oak hogshead staves, £4 10; white oak barrel staves, 45/; red oak hogshead staves, 45/; pine and cedar shingles, 12/; cod oil, 48/ a barrel; tow cloth, a yard wide, 1/4 a yard, and three quarters wide, 1/ a yard; white oak pipe staves, £8 8 a thousand; codfish, for Jamaica market, 18/ a quintal; scale fish, (hake and haddock,) at 14/ a quintal; alewives, packed and salted, 14/ a barrel; mackerel, do. 30/; good bar iron, manufactured in Massachusetts, 24/ per cent.; nail rods, 40/ per cent.; two inch white oak plank, 16/ a hundred feet, and in that proportion for plank of a different thickness; red oak plank, 10/6 a hundred feet, and in that proportion for plank of a different thickness; good hemp, manufactured in Massachusetts, 50/ a hundred; flour, made of good wheat, grown in Massachusetts, 20/ a hundred; flaxseed, 6/ a bushel; tobacco, well cured and packed in casks, 30/ per cent.; white sperm oil, £30 per tun; drippings oil, £30; brown oil, £25; whalebone, 2/6 per pound.

And the several articles aforesaid, except wood, timber, boards, plank, staves and shingles, may be received at the stores to be established in the towns of Salem and Newburyport, at the same rate; and at stores to be established at Bath, Portland, Biddeford, Berwick, Barnstable, Plymouth, Hanover, Sherburne in the County of Nantucket, Edgartown, Bedford in the town of Dartmouth, and Taunton, at the same rate.

"And be it further enacted, that the several articles herein after mentioned shall be received at the several prices affixed thereto, at stores to be established in the towns of Springfield, Northampton, Deerfield, Great Barrington and Lanesborough, to wit: Beef, 18/ a hundred; pork, 3½*d.* a pound; wheat, 5/; rye, 3/6; Indian corn, 3/; oats, 1/6; peas, 5/; beans, 5/, a bushel; flax, 8*d.* a pound; wheat flour, 16/ per cent.; bar iron, 24/ per cent.; tobacco, well cured and packed in casks, 25/ per cent.; sheep's wool, 2/ a pound; butter, 7*d.* a pound; potash, £28 10 a ton; pearlash, £39 10 a ton. On all nails the same

price shall be allowed as is allowed at the store in the town of Boston."

"And the several prices hereinafter annexed to the respective articles shall be allowed thereon for such as shall be received and deposited in stores to be established in the towns of Shrewsbury, Gardner and Lunenburg: Beef, 18/ per cent.; pork, 3½*d.* a pound; rye, 4/6; Indian corn, 3/4; wheat, 5/4; beans, 4/6; peas, 5/4; oats, 2/; barley, 3/4, a bushel; flax, 9*d.* a pound. For bar iron, nail rods, nails, sheep's wool and tow cloth, the same price as is allowed on those articles when delivered at the store in Boston."

"The following prices shall be allowed on the several articles hereinafter mentioned, to be received and deposited in a store to be provided in the town of Concord: Beef, 18/ per cent.; pork, 3¾*d.* a pound; wheat, 5/9; rye, 4/6; Indian corn, 3/9; oats, 1/10; peas, 7/; beans, 5/6, a bushel; flax, 10*d.* a pound; wheat flour, 18/ per cent.; potash, £31 15 a ton; pearlash, £42 15 a ton. The same prices shall be allowed on all nails, bar iron, nail rods and butter, as is allowed for the same in the town of Boston."

The Commissary General is directed to provide a number of stores, to be under the direction of judicious persons. A store is to be in each of the following towns: Boston, Newburyport, Salem, Bath, Portland, Biddeford, Berwick, Barnstable, Plymouth, Hanover, Sherburne in Nantucket, Edgartown, Dartmouth, Taunton, Springfield, Northampton, Deerfield, Great Barrington, Lanesborough, Shrewsbury, Gardner, Lunenburg and Concord. The articles paid for taxes are to be sold by the Commissary General, to the best advantage; the cost of their transportation to be deducted from the price of them, by the selectmen or assessors of the place whence they are to be sent.

Nov. 17. Among the articles to be received for taxes, saltpetre is set at 2/4 a pound.

See value of Continental paper money for taxes, in the History of Massachusetts Currency, pages 186, 196.

As a means of obtaining clearer views of our Continental currency, which was much involved with the taxation of Massachusetts, as well as with that of other States, the following Table is presented.

A Statement of the Emissions of Money on the Funds of Individual States, pursuant to an Act of Congress of the 18th March, 1780.

State on whose Funds emitted.	Loan Officers.	Date of Officers' last Returns.	Amount struck and transmitted to the several States for emission.	Six tenths of it the quota of the State emitting the same.	Four tenths the quota of the United States.	Old money paid in, upon which the new became issuable at 40 for 1.	New money become issuable at the rate of 1 for 39.	Six tenths thereof property of the States.	Four tenths the property of the United States.	Of the four tenths become issuable, appropriated and received by Congress.	Of the four tenths become issuable, not paid to the orders of the United States.	Old emissions to be brought in on the principles of the Act of Exchange.	Whereupon new Money would have become issuable.	To the State six tenths.	To the United States four tenths.
N. H.	Nich. Gilman,	Aug. 1782,	260,000	156,000	104,000	2,875,000	143,750	86,250	57,500	55,641.17	1,858.73	2,325,000	116,250	69,750	46,500
Mass.	N. Appleton,	Aug. 1781,	1,495,000	897,000	598,000	29,900,000	1,495,000	897,000	598,000	530,802.04	67,197.86				
R. Isl.	Joseph Clarke,	Sept. 1782,	130,000	78,000	52,000	2,600,000	130,000	78,000	52,000	51,361.67½	638.22½				
Conn.	Wm. Imlay, Jno. Lawrence,	No return	1,105,000	663,000	442,000							22,100,000	1,105,000	663,000	442,000
N. York	Ab'm Yates, Jr.	Oct. 1782,	487,500	292,500	195,000	2,775,000	138,750	83,250	55,500	30,327.48½	25,172.41½	6,975,000	348,750	209,250	139,500
N. Jer.	Joseph Bordin,	May, 1782,	585,000	351,000	234,000	6,727,160	336,358	201,814.79	134,543.18	130,381.73	4,161.35	4,972,840	248,642	149,185 18	99,456.72
Penn.	Thomas Smith,	Feb. 1783,	1,495,000	897,000	598,000	27,566,240	1,379,812	827,887	551,925	500,990.67	50,934.93	2,303,760	115,188	69,112.72	46,075.18
Del.	Sam'l Patterson,	No return	110,500	66,300	44,200	2,210,000	110,500	66,300	44,200		44,200				
Maryl.	Thos Harwood,	Feb. 1782.	1,027,000	616,200	410,800	6,908,612	345,430$\frac{12}{20}$	207,258	138,172	77,797.43	60,374.47	13,631,388	681,569$\frac{8}{20}$	408,941.36	272,627.54
Virg'a.	Jno. Hopkins, Jr.	Sept. 1782.	1,625,000	975,000	650,000	6,957,400	347,870	208,722	139,148	75,458	63,690	25,542,600	1,277,130	766,278	510,852
			8,320,000	4,992,000	3,328,000	88,549,412	4,427,478$\frac{12}{20}$	2,656,481.72	1,770,988.18	1,492,760.50	318,227.58	77,850,588	3,892,529	2,335,517.36	1,557,011.54

It appears by the above statement, that the sum of $88,549,412 Continental dollars hath been received by the Loan Officers, whereof $77,690,203 have been destroyed at the Treasury, the residue, $10,859,209 remain in the hands of the Loan Officers, $88,549,412

And that there are yet to be brought in, and for which no new money has been issued by the delinquent States, as appears by the above statement, ... 77,850,588

166,400,000

The invasion of the States of South Carolina and Georgia, together with the proximity of the State of North Carolina to the seat of war, delayed to carry into effect the Act of Congress so far as respected the preparing bills for emission on the funds of these States.

The quotas of old money being for North Carolina, $13,000,000; South Carolina, $15,600,000, ... 28,600,000

195,000,000

Georgia not quoted, but by Act of Congress of 7th October, 1779, said to be subject to assessment hereafter, but supposed to be the remaining 5,000,000

Old Tenor, ... $200,000,000

Register's Office of the United States, Philadelphia, June 9, 1783.

JOS. NOURSE, *Register.*

The two succeeding lists are given to indicate the rate at which each town was assessed towards £1,000 of the whole State Tax. These are presented as in the original. Besides these two, one was published in 1779, and another in 1786.

For 1782.

Suffolk County.

Boston,	£56	10	0
Roxbury,	8	18	6
Dorchester,	8	1	1
Milton,	4	6	7
Weymouth,	4	6	1
Hingham,	5	19	0
Braintree,	9	10	9
Brookline,	3	10	6
Dedham,	8	4	3
Needham,	3	9	7
Medfield,	2	15	0
Stoughton,	6	10	4
Wrentham,	4	10	0
Walpole,	2	16	0
Stoughtonham,	2	14	8
Cohasset,	2	8	5
Franklin,	3	5	0
Medway,	3	3	4
Bellingham,	1	15	0
Hull,		14	0
Chelsea,	2	16	6
Foxborough,	1	8	7
	147	13	2

Essex County.

Salem,	£22	2	0
Danvers,	7	15	0
Newbury,	11	1	0
Newburyport,	13	11	0
Beverly,	10	19	0
Ipswich,	12	16	0
Marblehead,	7	7	0
Gloucester,	7	15	4
Lynn,	6	6	9
Andover,	10	8	4
Rowley,	5	18	6
Haverhill,	6	14	0
Topsfield,	3	2	7
Salisbury,	5	2	5
Amesbury,	4	13	5
Boxford,	3	18	3
Bradford,	4	8	5
Methuen,	3	15	4
Wenham,	1	19	0
Manchester,	1	3	5
Middleton,	2	12	3
	153	0	0

Middlesex County.

Cambridge,	£6	18	1
Charlestown,	2	2	1
Watertown,	3	12	1
Woburn,	5	8	11
Concord,	4	10	5
Newton,	4	15	2
Reading,	5	5	3
Marlborough,	6	1	6
Billerica,	4	1	0
Framingham,	5	0	0
Lexington,	3	4	10
Chelmsford,	3	9	10
Sherburne,	2	17	8
Sudbury.	3	15	6
Malden,	2	16	10
Weston,	3	4	6
Medford,	3	18	6
Hopkinton,	3	1	10
Westford,	3	9	10
Stow,	2	10	9
Groton,	5	6	8
Shirley,	1	12	4
Pepperell,	2	17	8
Waltham,	3	3	9
Townsend,	2	8	11
Dracut,	2	10	7
Bedford,	2	4	6
Holliston,	2	19	10
Acton,	2	6	0
Dunstable,	2	8	10
Lincoln,	2	7	3
Wilmington,	1	19	8
Tewksbury,	2	6	7
Littleton,	3	2	2
Ashby,	1	7	4
Natick,	1	17	5
Carlisle,	1	16	0
Stoneham,	1	4	9
East Sudbury,	2	15	5
	127	9	3

Hampshire County.

Springfield,	£6	9	5
West Springfield,	5	19	9
Wilbraham,	3	2	4
Northampton,	5	17	4
Southampton,	2	0	0
Hadley,	3	4	5

South Hadley,	1	10	5
Amherst,	2	17	8
Granby,	1	15	1
Hatfield,	2	8	8
Whately,	1	8	6
Williamsburg,	1	8	6
Westfield,	3	19	9
Deerfield,	3	8	1
Greenfield,	2	5	11
Shelburne,	1	12	0
Conway,	2	18	7
Sunderland,	1	7	4
Montague,	1	15	7
Northfield,	2	6	4
Brimfield,	3	5	2
South Brimfield,	1	17	10
Monson,	1	18	10
Pelham,	2	0	10
Greenwich,	1	18	0
Blandford,	2	10	11
Palmer,	1	19	9
Granville,	3	13	11
New Salem	2	12	0
Belchertown,	2	13	9
Coleraine,	1	19	1
Ware,	1	4	11
Warwick,	2	1	1
Bernardston,	1	17	2
Murrayfield,	1	4	1
Charlemont,	1	5	4
Ashfield,	1	17	0
Worthington,	2	1	0
Shutesbury and Ervingshire,	1	9	4
Chesterfield,	1	19	5
Chesterfield Gore,	0	8	4
Southwick,	1	15	3
Norwich,		14	8
Ludlow,		19	10
Leverett,		15	5
Westhampton,		15	2
Merrifield,		10	7
Montgomery,		12	0
Plantation No. 7,		11	4
Cummington,	1	9	3
Buckland,		9	7
	108	16	6

Plymouth County.

Plymouth,	£3	17	8
Scituate,	7	4	2
Duxbury,	2	8	0
Marshfield,	3	11	3
Bridgewater,	14	7	3
Plympton,	3	8	0
Pembroke,	4	10	0
Kingston,	1	14	1
Hanover,	2	8	6
Abington,	4	0	0
Halifax,	2	0	10
Wareham,	1	14	6
Middleborough,	10	13	6
Rochester,	4	13	6
	66	11	3

Barnstable County.

Barnstable,	5	6	0
Sandwich,	4	1	0
Yarmouth,	3	15	5
Harwich,	2	16	10
Eastham,	2	5	1
Chatham,	1	2	7
Wellfleet,		13	2
Truro,	1	5	5
Falmouth,	2	10	9
	23	16	3

Bristol County.

Taunton,	7	19	6
Rehoboth,	9	1	6
Swansey,	5	6	0
Dartmouth,	14	13	8
Norton,	3	10	0
Mansfield,	2	7	6
Attleborough,	5	18	0
Dighton,	3	1	10
Freetown,	3	14	0
Raynham,	2	7	10
Easton,	2	12	10
Berkley,	1	14	6
	62	7	2

York County.

York,	£5	18	6
Kittery,	6	9	6
Wells,	5	5	0
Berwick,	8	1	6
Arundel,	2	8	0
Biddeford,	2	6	0
Pepperellborough,	2	2	0
Lebanon,	1	8	0
Sandford,	1	8	0
Buxton,	1	10	4
Fryeburg,		14	0
Coxhall,		12	0
Massabeseck,		14	0
Limerick,		5	0
Brownfield,		5	0
Little Falls,		12	0
	39	18	10

Dukes County.			
Edgartown,	£2	6	8
Chilmark,	2	10	3
Tisbury,	1	19	10
	6	16	9
Nantucket County.			
Sherburne,	£10	10	7
Worcester County.			
Worcester,	5	13	10
Lancaster,	3	17	11
Mendon,	3	12	6
Brookfield,	8	5	0
Oxford,	2	12	3
Charlton,	3	16	4
Sutton,	7	19	0
Leicester,	2	17	0
Spencer,	3	13	10
Rutland,	3	14	6
Paxton,	1	18	7
Oakham,	1	8	0
Barre,	4	18	1
Hubbardston,	1	16	0
New Braintree,	2	6	5
Southborough,	2	14	0
Westborough,	2	19	9
Northborough,	2	0	0
Shrewsbury,	6	5	6
Lunenburg,	3	6	0
Fitchburg,	2	7	5
Uxbridge,	3	7	5
Harvard,	3	15	1
Dudley,	2	13	0
Bolton,	3	14	2
Upton,	2	6	0
Sturbridge,	4	0	0
Leominster,	2	17	0
Hardwick,	4	19	0
Holden,	2	12	5
Western,	2	15	0
Douglass,	2	1	0
Grafton,	2	19	5
Petersham,	4	1	10
Royalston,	1	11	5
Westminster,	3	4	6
Templeton,	3	0	0
Princeton,	2	15	0
Ashburnham,	1	10	0
Winchendon,	1	12	6
Northbridge,	1	8	0
Ward,	1	16	0
Athol,	2	13	4
Milford,	2	13	0
Sterling,	3	17	9
	146	4	9

Cumberland County.			
Falmouth,	£4	19	5
North Yarmouth,	4	11	2
Scarborough,	3	14	4
Brunswick,	1	16	6
Harpswell,	1	19	7
Cape Elizabeth,	2	8	0
Gorham,	3	1	0
Windham,	1	17	0
New Gloucester,	1	15	2
Gray,		16	0
Piersontown,	1	3	5
Royalsborough,		16	6
Raymondstown,		8	4
Bakerstown,		7	0
Sylvester,		7	0
Bridgetown,		9	3
	30	9	8
Lincoln County.			
Pownalborough,	£2	3	9
Georgetown,	2	3	9
Newcastle,	1	7	0
Woolwich,	1	8	3
Bath,	1	4	0
Topsham,	1	0	11
Bowdoinham,		15	0
Pittston,		12	9
Hallowell,	1	0	0
Winthrop,		12	9
Vassalborough,		13	6
Winslow,		13	6
Waldoborough,	1	10	0
Boothbay,	1	4	0
Bristol,	2	1	6
Edgecomb,	1	1	7
St. George's,		16	10
Medumcook,		4	0
Warren,		12	0
Thomaston,		12	0
Walpole,		5	6
Howardstown,		4	6
Norridgewock,		2	6
Sterlington,		2	6
Lewistown,		6	0
Balltown,		3	0
Wales,		1	6
	23	2	7
Berkshire County.			
Sheffield,	£5	8	4½
Great Barrington,	3	2	3
Stockbridge,	2	13	9
Pittsfield,	3	12	3
Richmond,	3	3	1
Lenox,	2	12	4½

Lanesborough,	4	2	9
Adams,	3	4	6
Williamstown,	2	18	10
Egremont,	1	12	5
Becket,	1	4	11
West Stockbridge,	1	6	8
Ashuelot Equivalent,		19	6
Alford,		18	½
New Ashford,		10	4
New Marlborough,	2	14	7½
Tyringham,	2	3	11
Mount Washington,		10	6
Loudon,		7	2
Windsor,	1	13	3
Partridgefield,	1	2	9
Sandisfield,	2	17	11
Hancock,	2	0	4
Lee,	1	6	9
Washington,		16	0
	53	3	3

RECAPITULATION.

Suffolk County,	£147	13	2
Essex County,	153	0	0
Middlesex County,	127	9	3
Hampshire County,	108	16	6
Plymouth County,	66	11	3
Barnstable County,	23	16	3
Bristol County,	62	7	2
York County,	39	18	10
Dukes County,	6	16	9
Nantucket County,	10	10	7
Worcester County,	146	4	9
Cumberland County,	30	9	8
Lincoln County,	23	2	7
Berkshire County,	53	3	3
	1,000	0	0

For 1793.

SUFFOLK COUNTY.

Polls.	Towns.	On the Thous.		
3631	Boston,	£91	16	8½
458	Roxbury,	8	0	7½
448	Dorchester,	6	4	4½
417	Stoughton,	3	14	4½
539	Hingham,	4	15	0½
399	Dedham,	4	14	5
189	Medfield,	1	19	3¾
119	Dover,	1	7	7½
442	Wrentham,	4	0	2¾
349	Weymouth,	3	7	2½
222	Milton,	3	0	2¼
212	Quincy,	2	16	10½
449	Braintree,	5	2	11
274	Franklin,	2	16	8½
268	Needham,	2	14	4
105	Brookline,	2	11	11
278	Medway,	2	14	2¼
236	Walpole,	1	19	7½
220	Sharon,	1	15	7
111	Chelsea,	1	18	1
195	Cohasset,	1	17	6¾
153	Bellingham,	1	10	6
149	Foxborough,	1	7	0
21	Hull,		6	9
9684		162	12	0½

ESSEX COUNTY.

1464	Salem,	£23	8	3
937	Newburyport,	17	14	3
999	Ipswich,	10	0	1½
849	Newbury,	9	16	1½
517	Danvers,	5	13	3
731	Beverly,	7	14	2
782	Andover,	8	2	10
1107	Marblehead,	7	19	7
1029	Gloucester,	7	10	10
508	Haverhill,	4	18	0½
598	Lynn,	3	17	9½
100	Lynnfield,	1	2	1
593	Rowley,	4	6	7½
457	Salisbury,	3	16	8½
405	Amesbury,	3	5	0½
327	Bradford,	3	10	3
206	Boxford,	2	10	8½
286	Methuen,	2	15	9½
202	Topsfield,	2	4	10
161	Middleton,	1	12	7½
97	Wenham,	1	2	6
224	Manchester,	1	7	2
12376		133	19	7

MIDDLESEX COUNTY.

457	Cambridge,	£7	15	2½
410	Marlboro',	4	6	0
384	Woburn,	3	15	4½
410	Groton,	3	13	3
462	Reading,	3	16	1
378½	Framingham,	3	14	5½
322	Newton,	3	9	6½
336	Concord,	3	15	6
203	Acton,	1	14	2½

146	Carlisle,	1	6	9
298	Billerica,	3	0	2
209	Medford,	2	17	5
350	Charlestown,	5	9	2
297	Sudbury,	2	12	7½
299	Chelmsford,	2	18	10
287	Watertown,	3	4	1
270	Westford,	2	14	9
182	Stow,	1	16	1
93	Boxborough,		16	8½
230	Waltham,	2	19	1
258	Hopkinton,	2	10	3
224	Weston,	2	17	2
226	Lexington,	2	11	5
224	Holliston,	2	8	0
240	Malden,	2	6	1½
254	Pepperell,	2	4	4
211	East Sudbury,	2	1	7½
194	Sherburne,	2	0	5
279	Dracut,	2	3	7
207	Littleton,	1	18	4
100	Dunstable,	1	3	5
119	Tyngsborough,	1	4	8
156	Lincoln,	1	14	1
228	Tewksbury,	1	16	10
141	Bedford,	1	13	9
252	Townsend,	1	14	8
161	Wilmington,	1	8	3
144	Natick,	1	7	2
196	Ashby,	1	12	0
168	Shirley,	1	4	6
104	Stoneham,		17	6
10109½		104	13	4½

HAMPSHIRE COUNTY.

360	Springfield,	£3	12	6
189	Hatfield,	2	4	4
232	Hadley,	2	8	11
326	Westfield,	3	11	0
341	Wilbraham,	3	0	7½
256	Shelburne,	1	17	10
297	Coleraine,	2	4	4½
188	South Hadley,	1	15	8¾
376	Greenfield,	2	19	11½
283	Amherst,	2	13	0½
373	New Salem,	2	9	11½
197	Palmer,	1	12	10½
261½	Chester,	1	13	1½
162	Buckland,		17	7½
105	Heath,		13	7¼
312	Brimfield,	2	17	6
332	Southampton,	1	14	2
109	Montgomery,		13	11
135	Goshen,	1	4	7½
138	Ludlow,		18	11½
159	Shutesbury,		19	8
219	Montague,	1	13	10½
207	Cummington,	1	8	10
335	Ashfield,	2	1	0
150	Bernardston,	1	3	11½
238	Greenwich,	1	18	0
118	Easthampton,	1	11	3
160	Whately,	1	7	3
437	Northampton,	4	14	3½
85	Russell,		9	5
154	South Brimfield,	1	2	9
124	Wendell,		17	0
98	Rowe,		12	11
200	Southwick,	1	9	0
182	Ware,	1	4	8½
344	Deerfield,	3	8	1½
162	Orange,	1	4	1
167	Northfield,	2	1	1½
253	Williamsburg,	1	11	3½
221	Pelham,	1	15	4½
124	Sunderland,	1	3	1½
92	Holland,		15	1
163	Leyden,	1	1	6
241	Warwick,	1	12	1½
172	Granby,	1	7	10
168	Middlefield,	1	0	7½
159	Norwich,	1	1	4½
290	Worthington,	2	5	4
398	Granville,	3	12	11½
146	Westhampton,	1	3	3
159	Leverett,		19	5½
265	Chesterfield,	2	1	8½
469	Conway,	3	7	10
184	Longmeadow,	1	14	10½
307	Monson,	2	7	7
343	Blandford,	2	12	2½
313	Belcher,	2	10	5½
127	Hawley,		16	1
153	Charlemont,		19	1½
549	West Springfield,	5	1	2
110	Plainfield,		14	9
13912½		111	18	0¾

WORCESTER COUNTY.

540	Worcester,	6	8	3½
356	Lancaster,	3	3	5
328	Mendon,	3	2	3
675	Brookfield,	6	13	4¾
265	Oxford,	1	19	11½
385	Charlton,	3	13	4¾
660	Sutton,	5	18	6¼
262	Leicester,	2	11	11¼
349	Spencer,	3	1	7½
133	Paxton,	1	9	2½
298	Rutland,	3	2	3½
204	Oakham,	1	8	5¾
219	Hubbardston,	1	17	4
229	New Braintree,	2	4	0½
184	Southborough,	1	16	7

225	Westborough,	2	9	2
156	Northborough,	1	12	6½
252	Shrewsbury, .	2	11	10¾
273	Lunenburg, .	2	10	11
268	Fitchburg, .	2	0	2½
306	Uxbridge, .	3	0	2
359	Harvard, .	3	1	9¾
248	Dudley, .	2	0	5
220	Bolton, .	2	1	4½
211	Upton, . .	1	13	9½
454	Sturbridge, .	3	15	10½
313	Leominster, .	2	10	10½
399	Hardwick, .	3	9	3¾
254	Holden, .	2	7	8½
248	Douglass, .	1	15	9
237	Grafton, .	2	8	2¾
390	Petersham, .	3	16	0
263	Royalston, .	1	16	9
318	Westminster,	2	14	8½
206	Athol, .	1	14	7
241	Templeton, .	2	3	5½
245	Princeton, .	3	4	1¾
226	Ashburnham,	1	9	0
234	Winchendon,	1	19	11½
466	Barre, .	4	9	7½
364	Sterling, .	3	6	6½
219	Boylston, .	2	4	5¾
229	Weston, .	2	4	2¾
180	Milford, .	1	17	11½
119	Ward, . .	1	6	8
177	Gerry, . .	1	12	5¾
113	Northbridge, .		18	5
135	Gardner, .	1	2	8
127	Berlin, . .	1	2	6¾
13762		127	5	0½

Barnstable County.

501	Barnstable,	£4	2	3½
446	Sandwich, .	3	9	5¾
665	Yarmouth, .	3	5	11½
384	Falmouth, .	2	6	2
535	Harwich, .	2	9	2
317	Eastham, .	1	7	1½
240	Wellfleet, .	1	1	6¾
329	Truro, . .	1	0	10½
90	Provincetown,		9	11
252	Chatham, .	1	3	5½
3759		20	15	11¾

Plymouth County.

731	Plymouth, .	£4	12	4
1113	Bridgewater,	11	6	11
1055	Middleboro', .	9	4	5
619	Scituate, .	6	10	0
584	Rochester, .	4	5	10
439	Pembroke, .	3	17	1
363	Marshfield, .	3	9	11¼
374	Abington, .	3	9	8¾
224	Hanover, .	1	19	1
239	Kingston, .	2	3	3¾
213	Plympton, .	1	13	1¾
233	Carver, .	1	10	4
168	Halifax, .	1	9	0½
206	Wareham, .	1	7	5½
361	Duxbury, .	2	11	2¾
6912		59	9	9¾

Dukes County.

305	Edgartown, .	£1	11	8
199	Chilmark, .	2	8	11½
259	Tisbury, .	1	9	1
763		5	9	8½

Nantucket County.

1121	Sherburne,	£6	13	3½

Bristol County.

745	Taunton, .	£6	4	3½
904	Rehoboth, .	7	0	0
315	Swansey, .	2	10	2½
553	Dartmouth, .	4	17	5½
332	Norton, .	3	0	6
233	Mansfield, .	1	14	10½
503	Attleboro', .	4	12	11½
347	Dighton, .	2	17	0
458	Freetown, .	3	8	0
239	Raynham, .	1	19	10¾
333	Easton, .	2	8	3¾
195	Berkley, .	1	9	3
739	New Bedford,	5	19	2
430	Westport, .	3	18	8
221	Somerset, .	1	19	0
6547		53	19	6¾

Berkshire County.

425	Sheffield, .	£3	15	6¾
295	Gt. Barrington,	2	14	2¾
306	Stockbridge, .	2	18	4½
258	Richmond, .	2	11	0½
248	Lenox, . .	2	4	0
406	Lanesborough,	3	0	4
369	Williamstown,	3	3	6½
349	Adams, .	2	4	2
164	Egremont, .	1	7	0
170	Becket, .	1	6	4¾
214	W. Stockbridge,	1	13	0½
132	Dalton, .		19	7½
117	Alford, .	1	0	10
81	New Ashford,		9	6
341	New Marlboro',	2	11	4½
337	Tyringham, .	2	8	0½

84	Loudon, .		9	11
218	Windsor, .	1	2	9½
238	Partridgefield,	1	10	10
190	Hancock, .	1	8	7
249	Lee, . .	2	0	6¾
129	Washington, .		18	2½
381	Sandisfield, .	2	16	4½
35	Mt. Washington,		4	10
441	Pittsfield, .	4	9	7
38	11,000 acres adjoining to Sandisfield, .		4	6½
50	Bethlehem, .		6	7
237	Cheshire, .	2	3	6
6265		52	3	3¾

York County.

560	York, . .	£5	14	0
848	Berwick, .	7	17	0
837	Wells, . .	6	4	0
337	Arundell, .	2	17	0
284	Biddeford, .	2	10	0
291	Pepperelboro',	2	10	0
334	Buxton, . .	2	7	8
410	Sandford, .	2	5	0
171	Pearsonfield, .	1	4	0
179	Coxhall, . .	1	3	7
141	Fryeburg, .	1	1	0
220	Waterboro', .	1	5	0
144	Limington, .	1	0	0
118	Limerick, .		16	4
157	Little Falls, .	1	0	0
92	Francisboro', .		8	2
42	Brownfield, .		6	4
624	Kittery, . .	5	19	6
60	Washington, .		7	4
861	Shapleigh, .	1	7	0
270	Lebanon, .	1	12	0
60	Sudbury Canada,		6	10
6434 [1]		50	1	9

Note. 10s. 10½d. accumulated by the Plantations of Sudbury Canada and Pennicook, on the former Aggregate.

Cumberland County.

560	Portland, .	£5	0	6
486	Scarborough, .	4	12	2
597	Falmouth, .	4	15	8
470	Gorham, . .	3	1	6
423	North Yarmouth,	3	19	3
294	Cape Elizabeth,	2	1	10
338	Brunswick, .	2	6	8
333	Freeport, .	2	12	11
274	New Gloucester,	1	16	2
228	Harpswell, .	1	14	5
229	Windham, .	1	15	4
198	Standish, .	1	4	6
152	Gray, . .	1	0	4
170	Durham, . .	1	4	0
200	Bakerstown, .		19	7
81	Turner, . .	1	0	0
100	Hebron, . .		10	9
90	Buckston, .		8	7
48	Otisfield, . .		9	10
91	Bridgton, .		11	5
60	Plantation No. 4,		5	7
60	Rusfield Gore,		5	7
91	Raymond, .		9	8½
50	Livermore's town,		5	0½
50	Phip's Canada,		5	0½
50	Buttersfield, .		5	0½
50	Peacock, .		5	0½
5773		43	6	5½

Note. 15s. 1½d. accumulated by the Plantations of Livermore's town, Phip's Canada and Buttersfield, over the former Aggregate.

Lincoln County.

481	Pownalborough,	£4	1	1¾
344	Georgetown, .	2	17	5
382	Bristol, . .	3	4	11¾
199	Woolwich, .	1	18	0½
272	Hallowell, .	2	12	2½
231	Bath, . .	2	0	0
170	Newcastle, .	1	13	9½
293	Waldoborough,	2	6	0½
189	Vassalborough,	1	5	0½
150	Winthrop, .	1	3	8
140	Pittston, . .	1	8	0
227	Boothbay, .	1	15	1
182	Topsham, .	1	12	0
164	Edgecomb, .	1	6	1
113	Bowdoinham, .	1	3	7½
176	Winslow, .	1	4	10
203	Thomaston, .	1	8	3½
163	Warren, .	1	7	6
143	Sydney, .	1	3	6½
100	Readfield, .		17	8
218	Cushing, .	1	5	0
99	Nobleborough,		17	5½
91	Canaan, .		13	0
250	Bowdoin, .	1	14	7½
87	Norridgewock,		11	0½
93	Greene, . .		13	3½
117	Fairfield, .		15	9½
55	Union, . .		10	7½
97	Camden, . .		15	4
71	Monmouth, .		12	6½
85	Mount Vernon,		11	2½
82	Medumcook, .		10	4½
205	Ballstown, .	1	4	6
82	Hancock, .		8	0½
121	Lewistown and Gore,	15	9	
100	Smithfield, .		7	1

[1] York polls amount to 7,040.

100	Sandy River, .	12	1	
22	Adj. to Bowdoin,	2	0	
52	Jones Plantation,	2	8½	
6349		49	11	4½
Plymouth Company Lands,		1	2	6
		50	13	10½

HANCOCK COUNTY.

237	Penobscot, .	£1	14	9½
170	Deer Isle, .		19	3
206	Mount Desert,	1	3	3½
85	Isleborough, .		8	6
82	Goldsborough,		12	5
129	Vinalhaven, .		14	2½
97	Orrington, .		13	5½
78	Belfast, . .		12	1½
106	Sullivan, .		10	8
238	Frankfort, .	1	7	11
143	Sedgwick, .		16	6½
83	Bluehill, . .		14	10½
80	Trenton, . .		13	7½
45	Bangor, . .		6	9
55	Plantation No. 2, east of Penobscot River, . .		7	1½
34	Adjoining to Sullivan,	3		7½
49	do. Bangor,	5		11¾
50	Duck Trap, .		4	6½
1967		12	9	7½
	Waldo's Claim,	1	7	6
		13	17	1½

WASHINGTON COUNTY.

200	Machias, .	£1	6	9¼
64	Plantation No. 6, east Union River,		7	4½
57	Plantation No. 13, east Union River,		6	8½
60	Plantation No. 5, east Union River,		8	3
62	Plantation No. 4, east Union River,		5	11½
50	Plantation No. 8, east of Machias,		3	0
493			3	1 1[1]

RECAPITULATION.

Polls.	Counties.	On the Thou.		
9,884	Suffolk,	£162	12	0½
12,376	Essex,	133	19	7
10,109½	Middlesex,	104	13	4½
13,912½	Hampshire,	111	18	0½
13,762	Worcester,	127	5	0½
3,759	Barnstable,	20	15	11½
6,912	Plymouth,	59	9	9½
763	Duke's County,	5	9	8½
1,121	Nantucket,	6	13	3½
6,547	Bristol,	53	19	6½
6,265	Berkshire,	52	3	3½
6,484 [2]	York,	50	1	9
5,723 [2]	Cumberland,	43	6	5½
6,349	Lincoln,	50	13	10½
1,967	Hancock,	13	17	1½
493	Washington,	3	1	1
106,527		1,000	0	0

Though there are Town valuations of property, prior to the date of the ensuing document, and pertinent to the subject before us, yet they would require too much room for the plan of this work. It is concluded, that the following, of a more general arrangement, should receive a place here for its fitness to be preserved, as well as for the information it contains. See a valuation on pages 170, 171, for 1784.

[1] There are errors in this and others of these County Taxes.

[2] The given totals of Town polls for York and Cumberland, do not agree with their totals in the County Aggregates.

Aggregate of the Valuation in the several Counties, for 1792.

Matters for Valuation.	Suffolk.	Essex.	Middlesex.	Hampshire.	Plymouth.	Bristol.	Barnstable.	Duke's Co'ty.	Nantucket.	York.	Worcester.	Berkshire.	Cumberland.	Lincoln.	Hancock.	Washington.	Totals.
Polls ratable, 16 yrs. old and upwards to 21 yrs.	1,257	1,922	1,612	2,202	1,139	903	708	127	243	1,027	2,312	971	873	929	393	54	16,672
Polls ratable, 21 years old and upwards,	7,402	9,056½	7,388½	10,146½	4,699	4,451	2,575	1,552	820	4,696½	9,221½	4,537	3,605	4,397	1,423	376	77,046½
Male polls not ratable, not supported by the co.	1,157	1,386½	1,058	1,411	1,074	1,193	476	84	53	591	1,409	613	446	530	284	13	11,758½
Male polls not ratable, supported by the towns,	153	143	150½	48	64	66	56	3	21	43	78	28	23	24	17	1	916½
Dwelling houses,	5,292½	5,908½	5,277½	6,190	3,737	3,499	1,868	396	504	2,604	7,003½	2,528½	1,688	2,338½	811	236	49,901
Shops, within or adjoining to dwelling houses,	351	249	131	71	40	36½	23	4	9	29	58	21	20	17	50		1,109½
Other shops,	798	768	444½	438½	181	163	38	14	2	106	318	179	123	100	38	8	3,669
Distil houses,	30	21	6	1	1	1					½		2	1			63½
Sugar houses,	6	2		1													9
Farm houses,	67	73½	70	56	31	29	16	3	1	32	79	17	17	29	7	2	529½
Slaughter houses, and other working houses,	31	136	26½	22	66	11			12	6	13		25	18		3	369½
Pot and pearlash works,	10	5	21	61	3	5				4	77	33	14½	13	1		247½
Ware houses,	275	161	1	8	49	25	16	2	21	35	1		13	21	20½	6	654½
Superficial feet of wharf,	614,119	173,736	1,115		56,068	37,440	1,600		2,918	47,296			39,900	10,430	6,925	1,200	992,747
Ropewalks,	9	11		1		1		1		5			2				30
Grist mills,	57	87	100	139	87	73½	60½	14½	4	83	154	55½	45½	58½	23	7	1,051
Fulling mills,	14	12	16	43	10	29½	5	2	1	4½	40	21	3	5	1		207½
Saw mills,	46½	51	58	169	70	60½				101	195	86	48½	130	63½	23½	1,103½
Slitting mills,	1			2	2	2½				1							9½
Other mills,	23	15	14½	16	2	2					5						77½
Iron works and furnaces,	6	2	4	6½	23	15				3½	6	8	1				75
Bake houses,	28	36	7		4	1	1		1	2	4	13	6	3			106
Barns,	3,253	4,327	4,781	5,470	2,834½	1,758	914	160	195	2,356½	6,211	2,250½	1,684½	1,852	546	153	38,746½
All buildings and edifices of the value of £5 and upwards,	752	509	801½	1,016	612	783	101	19	118	352	1,078	206	242	269	78	10	7,006
Tons of vessels and small craft of 5 tons burden and upwards, at home or abroad, computing the same according to the rates by the law of the United States,	4057.10	59,638	2,362	16½	5,598.28	4,317	7,386	362	5,787	6385.10			9,078	7813.13	2,364½	325	
Ounces of plate,	7,186	12,724	6,380	1,849½	3,307	1,504	1,615	275	2,084	1,385½	3,083	1,505½	193	1,061	354	190	44,696½
Acres of tillage land, including orcharding, tilled,	9,971½	14,677½	30,548½	52,106½	17,085½	13,204	5,146	1,538	1,350	19,891½	29,306½	21,898½	6,747	7,036½	2,116½	551	236,177

Valuation of the several Counties, Continued.

Matters for Valuation.	Suffolk.	Essex.	Middlesex.	Hampshire.	Plymouth.	Bristol.	Barnstable.	Duke's Co'ty.	Nantucket.	York.	Worcester.	Berkshire.	Cumberland.	Lincoln.	Hancock.	Washington.	Totals.
Bushels of wheat,	48	1,124	920	33,562	1,172⅔	176	211		180	5,849	19,067½	55,478	6,779	5,583	3,544	493	134,187½
Bushels of rye,	17,634½	20,587	79,201	124,425½	33,751½	17,137	13,591	3,979	300	8,425	77,126	50,607	6,700	902	2,715	93	450,174½
Bushels of oats,	1,692	10,164	14,885	57,417½	9,662	8,035	302	652	5,950	2,919	75,380	51,095	1,972	1,580	310	5	240,817½
Bushels of Indian corn,	111,340½	170,535	221,236	226,539	114,821	101,871	28,639½	9,875	6,750	85,047½	253,437	90,943	51,928	39,159½	6,755	489	1,528,646½
Bushels of barley,	9,127	18,689	11,772	2,707	571	5,434				14,249	8,923	2,741	7,042	14,583	2,873½	382	99,099
Bushels of peas and beans * raised on the said tillage land per year,	676½	707	3,843½	5,465	379½	186	48	4		4,012½	5,671½	10,767	4,097½	3,696	18,552	184	41,503
Acres of English and upland mowing, including orcharding mowed,	20,591	22,433½	26,043½	35,820	6,484½	20,974	904½	737½	550	24,021½	41,806½	21,275	20,185	19,649½	6,134½	985	268,996
Tons of hay, the yearly produce of the same,	9,673½	13,749	16,903½	32,550	8,070½	9,391½	547½	609½	375	18,133½	30,689½	18,679	15,020	16,108½	4,731½	916	195,638
Acres of fresh meadow,	15,034½	17,376	4,472	27,173	10,425½	10,463	1,371	407½	66	8,630½	46,894½	8,772	1,689	2,374½	721	417	156,256
Tons of hay, the yearly produce of the same,	10,098½	12,527	24,146½	20,383½	8,613½	6,678½	1,351½	351	99	7,201½	36,107	7,085	1,530	2,273	691½	201	139,339
Acres of salt marsh,	5,029½	13,703	2,357½		5,761½	2,440½	7,283½	443	134	2,610½			2,710	2,665½	508	692	46,348½
Tons of hay, the yearly produce of the same,	3,365½	10,370	1,630½		4,537½	1,733½	7,151½	357	201	2,090			2,399½	1,872	427	440½	36,576½
Acres of pasturing, including the orcharding pastured,	57,800	93,155	85,535	68,463	49,152½	49,166½	25,508½	16,566	14,581	32,953½	123,486½	41,775	24,463½	15,611	4,661	1,461	704,339
Cows the same will keep with the after feed on the whole farms,	15,450	21,559	25,180	33,060	12,977	11,231½	3,686	1,831		9,079½	144,509	11,908½	8,108	7,569	2,373	338	308,846½
Barrels of cider which can be made yearly on the whole farm,	12,778½	11,396	37,195	90,120	4,994½	7,369	11			3,867	40,968	4,260		6			142,895
Cow rights,	190	1,398		39			27						5				1,589
Acres of wood land, not including pasture land inclosed,	26,696½	15,986	53,822	121,294½	32,951	29,879½	11,314	1,592½		31,789	127,509½	66,383	3,879	65,791	16,336		535,073½
Acres of unimproved land,	49,313½	27,090	125,304	360,434½	94,973½	77,909	26,126½	9,562	3,360	173,080	322,513½	152,895½	147,914½	333,396	155,199	43,542	2,302,619
Acres of land unimprovable,	33,791	20,111	39,100½	135,226½	51,041½	27,618½	30,718½	4,436	5,376	63,834	92,683½	75,635½	45,613	105,337	67,078	7,759	806,369
Acres of land owned by the town,	431½	309½	500½	19,573½	894	44	36			3,588	761½	3,311½	5,072	1,168	15,130		50,471
Acres of land owned by other proprietors,	4,926	1,198½	4,205½	93,603	3,389	3,145	719			58,594	6,540	42,281	108,879	195,406	185,873		606,859
Acres of land used for roads,	4,224	4,864	10,421	20,356½	5,021½	6,302	2,677	290	300	6,749½	11,814	8,632½	5,645½	10,048½	3,129	193	100,594
Acres of land covered with water,	9,490½	9,361	20,045½	16,654½	17,659½	9,973	11,589	1,990	1,163	20,341	19,607½	12,346½	35,493	35,051	7,047	1,686	229,498½
Horses 3 years old and upward,	2,860½	3,160	4,138	7,518	2,147	2,095	794	201	260	1,986	6,838	4,761	1,543	1,333	89	59	39,635½
Oxen 4 years old and upward,	3,858	4,907	7,633	9,183	4,347	3,540	1,903	395	64	5,999	10,798	3,694	4,943	5,578	1,715	456	68,113
Steers and cows 4 years old and upward,	12,359	16,137	21,147	23,184	11,398½	9,922	4,101	986	670	11,553	32,926	11,703	8,463	10,785	3,471	814	178,849½
Swine 6 months old and upward,	5,013	6,302	9,514	19,376	5,941	5,789	2,280	483	60	7,065	16,574	11,739	4,338	6,590	1,725	405	103,118

* The total of bushels of peas and beans is less than those of the Counties.

Valuation of the several Counties, Continued.

Matters for Valuation,	Amount of funded security of the U. States, at 6 per cent.			Ditto, at 3 per cent.			Ditto, not on interest.			All other security of this or United States.			Amount of money on hand, including such as may be deposited in any bank, or with any agent, or exclusive of such as may belong to any stockholder, as such.			The amount of stock held by the stockholders in any bank.			Amount of every person's whole stock in trade, goods, wares and merchandize, at home or abroad, paid for or not paid for.			Annual amount of commissions arising from factorage.			Amount of estates deemed.			Money on interest.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Suffolk,	29,928	15	10	16,840	10	0	14,833	16	4	13,756	14	3⅜	14,053	9	8	9,662	2	0	21,136	18	6	856	5	4	947,595	0	0	31,496	15	8
Essex,	36,502	9	3	26,762	9	2	18,119	3	3	16,293	15	2	32,471	8	3	15,180	0	0	86,733	15	2	789	19	0	308,921	18	4	30,806	2	8
Middlesex,	8,625	2	5	4,419	0	2	6,784	4	0	16,857	15	11	8,054	15	0	5,086	15	11	28,186	0	0	305	15	7	55,492	1	0	25,255	13	4
Hampshire,	3,397	5	9	2,085	11	3	887	15	3	4,113	15	5	3,609	8	2	730	0	0	25,897	10	0	247	0	0	1,459	6	0	12,740	0	0
Plymouth,	14,052	14	9	8,615	17	9	7,491	8	5	15,023	3	6	8,081	3	0	300	0	0	15,156	3	6	325	0	0	3,967	7	0	28,821	12	0
Bristol,	3,059	10	0	1,458	6	0½	1,232	5	7	4,000	7	4	4,100	0	0	720	0	0	21,521	7	4	170	0	0				8,889	0	0
Barnstable,	686	17	0	237	8	0	179	4	0	1,225	1	0	2,123	10	0				5,500	10	7				5,720	5	0	4,439	0	0
Dukes County,										203	0	0	2,090	0	0				1,928	0	0				35,159	0	0			
Nantucket,	869	16	0	487	16	0	303	18	0	655	4	2	5,010	15	6				8,572	9	4	218	14	0						
York,	896	9	0	547	15	3	518	14	6	1,807	18	7	8,595	10	0	525	0	0	15,439	0	0	210	0	0	45	0	0	2,678	0	0
Worcester,	19,880	14	4	7,943	3	1	6,594	2	3	12,536	14	6	12,595	14	5	1,272	0	0	25,398	11	0				9,232	0	0	26,839	10	0
Berkshire,	980	5	7	465	15	0	384	11	4	608	3	0	1,308	18	0	103	0	0	10,387	17	5				907	16	8	6,048	10	0
Cumberland,	302	0	0	936	3	5	190	4	10	260	0	0	2,223	0	0				33,763	0	0				4,336	18	4	401	10	0
Lincoln,	2,500	17	4	1,385	6	6	2,743	10	0	1,367	7	6	6,947	15	4				15,412	0	0	5	14	0	1,119	10	0	3,586	3	0
Hancock,	298	10	0	122	11	0	222	0	0	522	0	8	580	9	0				2,329	18	3				1,624	4	0			
Washington,													33	12	8				410	0	0									
	114,274	7	3	72,307	12	7½	60,484	18	4	89,961	1	0½	106,879	9	0	33,578	17	11	316,943	1	1	3,198	7	11	1,375,510	6	4	181,731	16	8

Note. There are several mistakes in the original Table here copied. Some fractions are necessarily omitted.

Concerning Taxation from 1793 *to* 1847.

1793, Jan. 31. With reference to their pecuniary concerns, the Representatives answer a speech of Governor Hancock. An extract follows:—"We are sensible, that the creditors of this Commonwealth have no direct demand on any other government than this. Various causes have concurred to prevent or delay the full payment of their just demands. This delay has been attended with many inconveniences to them, and is painful to us. But we trust that the period is not far distant, when we shall be able to fulfil our engagements in a manner that may prove satisfactory to our creditors, and least burdensome to our constituents." In conformity with this passage, our Legislature were still hoping, that the stronger hand of Congress would interpose and roll off their weight of responsibility, so that they need not assess the inhabitants of Massachusetts for the funds to accomplish so desirable a work.

1794. What our Commonwealth earnestly desired and sought, is chiefly granted to them. It having appeared to the national government, that Massachusetts, next to South Carolina, was the largest creditor of the United States for advances in the Revolutionary contest, Congress conclude, May 31, to make another assumption of a great portion of our State debt. In view of this fact, Governor Adams speaks of our finances as in a prosperous condition. Twenty years had passed since such language was heard from our chief magistrates. From the time when the blood and treasure of Massachusetts' sons began to be offered on the altar of liberty, there had been continual appeals either for the people to use their property for the public cause, or to come forward and pay the demands for loans and services. Glad indeed must have been the sound, that so perplexing a period had passed, and a brighter day had appeared.

1795, Feb. 25. For lessening the claims of our public treasury, it is enacted, that £12,000 of the tax, appointed the year before, called No. 11, shall be reserved to pay interest on our consolidated and funded debt.

As confirmation of what Congress had required, our Legislature pass a law, that, from the 1st of September, dollars,

cents and mills shall be the money of account in Massachusetts. Hence, instead of having our tax, the succeeding year, appear, in its general and particular assessments, under the long established denominations of pounds, shillings, pence and farthings, we have them modified to suit the new arrangement. Such costumes of ancient English requisition are laid aside for others, less calculated to remind us of our former relation, as colonists and subjects of a Crown, and more suited to keep in view our associations as the free people of a Republic.

June 3. Gov. Samuel Adams's speech to the General Court furnishes the succeeding paragraph. "The Legislature will no doubt continue to guard the public credit, by adequate provisions for discharging the interest, and finally sinking the principal of our public debt. The sale of the vacant lands, and the debts due to the Treasury, will contribute to ease the people from too great a burthen of direct taxes." The Council in their reply of the 6th, thus express themselves. "The adequate provision which has been made for the payment of the interest on the debt of the Commonwealth, and the favorable operation of the system adopted for its gradual reduction, afford us much satisfaction, and we are happy in the reflection, that the accomplishment of those interesting objects will be materially aided by resources independent of a tax upon the citizens."

1798, Jan. 12. After referring to the embarrassments of our commerce on account of the European war, and to the dues in favor of our Commonwealth to clear itself from debt, Governor Sumner makes the ensuing remark. "This shows the effect of the plan adopted for the reduction of our debt, and cannot fail of encouraging you to persevere in a system so obviously beneficial, because it will enable the public to discharge its debt, without the necessity of any addition to the usual taxes, which are requisite for the support of Government."

June 20. Strongly apprehensive lest the policy of France would drive our country into a war, and the toil of heavy taxation be again demanded for supplies to defend our free institutions, the General Court appropriate $50,000 to military purposes.

1799, Jan 11. Having in view such anxiety, Governor

Sumner observes, "In every age arises a series of duties and trials peculiar to itself. Scarce had we begun to feel the happy effects of the mildest, and, I believe, the wisest government the world had ever known, ere the convulsions of European nations threatened to involve that of the American. But thanks to our political pilots, whose penetration discovered our danger and whose wisdom and patriotism directed them to a system of impartial neutrality as the surest means of avoiding impending evil."

In reply to the speech of Lt. Gov. Moses Gill, dated June 13, 1799, the Representatives thus express themselves. "The state of the Treasury is grateful to our feelings, and honorable to the financial policy of our predecessors. We contemplate with pleasure, the tranquil and happy situation of this Commonwealth. Our Federal Constitution was the result of a common sense of public danger, and of a general conviction of the total inefficiency of our old Confederation. In its formation it was the work of the whole American People. In its execution it has been upheld by their virtues and supported by their affection. If there have been any deluded citizens who have looked upon the Federal Government with a jealous and jaundiced eye, their numbers must at this moment, be too inconsiderable to be dangerous. We are happy in the full conviction" that such "are fast returning to a just sense of their national character."

1801, Jan. 23. Referring to the want of energy in our national Government under the Confederation, when they were authorized to call on the States for Taxes, and each of them was much deficient as to paying such demands, and then to the advantages of the subsequent Constitution, Governor Strong speaks of Massachusetts in particular. His words follow. "The people of this State will recollect, that when the Constitution was formed, they were oppressed with an almost insupportable weight of taxes, and that with all their exertions it was difficult for them to pay the interest of the State debt. By the settlement of the public accounts, and the assumption of the balance due to us by the national government, we are relieved from the burden. Our present debt may soon be cancelled, if measures for that purpose should be preferred to the

payment of the rate of interest which the public creditors are entitled to,—and that no unusual taxes will be necessary."

Thus were the people of our Commonwealth brought to the eminence of prosperity, whence a fair prospect spread before them, that, without inconvenient efforts, they should soon close the account, which they had incurred in a pecuniary view, and this, though immense in itself, was small indeed compared with the other sufferings of the Revolutionary struggle—for the defence of their rights and the security of their freedom.

1802, March 10. Preceptors of incorporated Academies, begin to be numbered among the exempts from Taxation.

1803, March 8. As a striking contrast between the language of Governor Strong's speech at this date, and that of his predecessors in office, when the mountain-like burden of taxes bore upon the people, we have the succeeding passage. "Our fellow citizens, during the last year, have pursued their employments with industry and success. This state of society is favorable to public happiness, and must give peculiar pleasure to you, gentlemen, as it prevents the embarrassments, which you might experience in a more unprosperous condition, and renders your legislative duties easy and agreeable."

May 31. Governor Strong remarks to both Houses of the Legislature, concerning taxes, "I hope, that upon comparing the funds and revenues of the State with the necessary expenses, you will find that provision may be made for the payment of part of the remaining debt in the course of the present year, without exposing the treasury to embarrassment." Thus a relic of former credits, necessarily obtained for most pressing purposes, still continued to remind the partakers of prosperous liberty, that their heritage was bought with no ordinary price. No people were ever injured by thus bringing to mind the cost of their privileges. It awards gratitude to benefactors, cultivates humility under the smiles of success, and imparts preparation for coming experience.

1807, Jan. 7. Bearing on the subject of taxation, Governor Strong observes, "Notwithstanding the frequent reduction of our State debt, since the close of the war in which it was incurred, it still amounts to eight hundred and fifty-six thousand dollars, the interest of which at five per cent. has, for a number

of years, been regularly paid. I think you will endeavor to provide for the redemption of the principal as soon as conveniently may be."

1808, Nov 10. Referring to a misapplication of the State funds, the Representatives answer a clause of Gov. Sullivan's message in the succeeding language. "As taxes are laid and levied by the assent of the people for the necessary support and defence of the Commonwealth, and for the preservation and protection of its inhabitants, a mismanagement of our fiscal affairs, and the unconstitutional application of the public money to other than the public use, affect us with the most serious concern." The Senate observe on the same topic, "The deficiency in the Treasury, arising from an unjustifiable and unprecedented abuse of the confidence necessarily reposed in the late Treasurer, has excited unusual uneasiness and alarm among the citizens of this Commonwealth."

1810, Feb. 28. A resolve is passed to allow $11,025 78 for services of troops and others in the late apprehended insurrection in Kennebec County. This sum, being an uncommon item of the State tax, is therefore mentioned. To pay it, the Treasurer was authorized, the 3d of March, to borrow $12,000 of the Hallowell and Augusta Bank.

June 7. Referring to the perilous relations of our country to England and France, and its political divisions, Governor Gerry speaks of its alarming prospect. To human appearance, the means of our population for meeting the taxes likely to be needed and required, would become less and less, until they would know, from bitter experience, some of the trials attendant and consequent on the Revolutionary contest.

1812, June 23. As one means to keep the taxes from an alarming increase, the General Court require the Banks within the Commonwealth, and doing business on the first Monday of next October, to pay the State Treasurer one-half per cent. on their stock, semi-annually. This source of income, though then considerable, has been more than quadrupled since.

1813, Feb. 27. As Governor Strong had constitutional scruples against allowing detached militia of Massachusetts to be marched by absolute order of the President of the United States to any position, and the latter functionary declined to

furnish our troops with arms[1] as means of defence, our Legislature grant $100,000 to the Governor to be expended for such occasions. This and other similar calls on the Treasury added to the general tax of 1815.

June 10. It is resolved, that the valuation established on the 30th of January, 1812, "be so far amended, as that the rateable polls shall be estimated at one mill each on the sum of $1,000, in all taxes hereafter to be assessed on the several towns, districts and plantations in this Commonwealth; and that the said valuation be made to conform to the estimation of the polls as aforesaid." This was an indication, which accorded with fact, that property in Massachusetts had increased in a far greater ratio than population.

1814, Jan. 12. With regard to the expenses of the war, Governor Strong says: "A large national debt has been already incurred and is continually increasing, and must entail upon the present generation and their posterity the burdens of direct and oppressive taxes."

June 14. As having a prospective reference to taxation, the subsequent order was adopted by the Legislature. "Whereas in the progress of the war, in which the United States are unhappily engaged, the British armed ships on the coast have lately burnt, and otherwise destroyed, a number of vessels in the bays, ports, harbors and coves of this Commonwealth, and it being uncertain what farther evils may be consequent upon the war, and what measures it may be necessary for this Commonwealth to adopt to prevent the same as far as may be, and afford due protection to its citizens." It is therefore resolved, that the Governor take the requisite steps for defence, and that he have power to borrow from our banks one million of dollars.

Oct. 5. The chief magistrate addresses the General Court in a special session. After stating the capture of some ports in Maine by the English, he remarks, "It is an obvious reflection, that the limited sources of revenue, which the State has retained in its own power, bear no proportion to the expenses hereby incurred, and if those efforts are much longer required, the State will find it extremely difficult, if not impossible, to

[1] Afterwards furnished by order of the President.

provide, even in the first instance for the requisite expenditures." An allusion is here made to the income of our commerce, as given up by Massachusetts under the national Constitution, which was their chief dependence for discharging debts until the adoption of that instrument.

Oct. 15. The report of a Committee on the Governor's message has the succeeding extract. "The state of the national treasury requires an augmentation of existing taxes; and if, in addition to these, the people of Massachusetts, deprived of their commerce and harassed by a formidable enemy, are compelled to provide for the indispensable duty of self-defence, it must soon become impossible for them to sustain this burden." Then, in view of what had passed between our Legislative authorities and those of the General Government, on the subject of defending our coast and other points, it proposes a Convention at Hartford, composed of delegates from Massachusetts and the rest of the New England States, for the chief purpose of modifying the Constitution of our Country.

1815, Jan. 18. Gov. Strong's speech to the Senate and Representatives, mentions several interesting topics. It speaks of the Report, made by the delegates to the Hartford Convention. It states that some of the Banks had declined to lend money to the Commonwealth. It proceeds, "Besides, the sums to be provided for the payment of interest due on the money borrowed, and for the ordinary expenses of government, will be greater than usual, from the failure of the United States to pay the interest on their stock, and the increased difficulty of collecting taxes. These circumstances show the necessity of speedily providing means for meeting expenditures, which the public exigencies may require. Indeed, the efforts of defensive preparations, which were made in this State the last year, will, if continued at the expense of the Commonwealth, be fatal to our finances, and will render it necessary to impose hereafter such burdensome taxes, as must be extremely injurious to the manufactures and agriculture of the State; nor will all the resources which remain to us, be sufficient, for any length of time, to furnish the requisite supplies." This was a dark portraiture of the prospect before our Commonwealth. Had the conditional lines, on which it was drawn, become realities,

our population would have suffered far more than they did in the warfare then waged, and would have endured some of the burdens, under which their Revolutionary fathers had struggled and staggered. But tidings came in a few weeks, that peace was made, and thus terminated the strong fears, relative to the increase of our State debt and consequent taxation.

Jan. 27. The Legislature, after approving the report, made by delegates from the States of Massachusetts, Connecticut and Rhode Island, from the counties of Cheshire and Grafton in New Hampshire, and the county of Windham in Vermont, and convened, the 15th of December, 1814, at Hartford, resolve, that Commissioners proceed immediately to Washington, and apply to the General Government concerning the defence of our own and adjacent States, "and that, to this end, a reasonable portion of taxes, collected within said States, may be paid into the respective Treasuries thereof, and appropriated to the balance due to the said States."

June 3. In the speech of Governor Strong, we have the ensuing passage, which holds a relation to taxes. "Of the debt, incurred by this Commonwealth in the war of the Revolution, about $550,000 still remain due to individual creditors. The amount of this debt will be considerably increased by our expenses in the late war, exclusive of that part for which we have a just claim to be reimbursed by the national government. This subject will require the attention of the Legislature, that effectual provision may be made for the payment of the interest punctually, and the gradual discharge of the principal as soon as the circumstances of the State will permit." The peaceful change which had come over our political affairs, rendered his address, on this occasion, far more hopeful, as to our finances, than its predecessor.

1816, Feb. 16. As in the late conflict with England the State Treasurer could not hire from the Banks all the money that he wanted for public expenditures, and as he might again be in similar straits, which a resort to taxes could not seasonably remove, a law is passed, that such Institutions shall be legally and proportionably bound to lend the Commonwealth the sums, which it may need.

Nov. 20. For paying off some of the State debt and thus

preventing the need of more than common rates on the people, our Legislature authorize the sale of shares in the Boston and Union Banks, the former amounting to $600,000 and the latter to $200,000.

Dec. 3. That a similar object may be compassed, the General Court renew their instructions, that application be made to Congress for the large amount, which was expended in the recent war on the national account. This claim was $843,349 60.

1818, June 2. In his speech, Governor Brooks remarks on our financial concerns. "For more than twenty years a considerable portion of the money received into the Treasury, has been derived from the payment of the interest, and part of the principal, of the United States stock belonging to the Commonwealth." He then states that this source of revenue would soon be exhausted and that some other means must be provided. He proceeds, "Little objection can be urged against the moderate tax now laid on polls. But taxes on labor must increase its price, or be drawn from that portion of the product of it, which, to maintain the laborer in full vigor, ought to be appropriated to his subsistence. Taxes on polls and real estates, susceptible of being only annually paid, and being slow and expensive in collection, must be circumscribed in amount. But revenue derived from trade and commerce, from duties on luxuries, and on articles which are consumed or used only by the wealthy, while they admit of indefinite extension, are collected with promptness, with facility, and little expense." In reply to the Governor, the Senate make the subsequent observation. "During the late war, a direct tax, exceeding six hundred thousand dollars, more than four times the amount of our annual State tax, was assessed on this Commonwealth in one year. Taxes were also laid on licenses to distillers, on sales by auction, on licenses to retailers, on notes, on carriages, on household furniture, and various other articles. Now the internal revenue laws are all repealed." The same branch of Government then express their opinion as to the claims of Massachusetts against the United States. They regret, that having just demands, they should have been so long deferred.

1820, March 15. By the separation of Maine from our Commonwealth, her taxes are to be appropriated for the support

of her own government. Thus a relation, sustained with interruptions to 1692 and thence constantly to the present period, ceases to exist.

1824, Jan. 7. As a fact, showing a more favorable condition of our fiscal affairs than had existed for the whole period of our Commonwealth, except a year or two, and thus representing the affairs of our taxation with an easy and pleasant aspect, Governor Eustis makes the subsequent observation. "On the first of the present month, the balance of property in favor of the Commonwealth, exclusive of the bank tax and auction duty, amounted to $142,522 03."

From the tax lists of this year, the compensation for Representatives was left off. Thus a practice which was begun in 1727, is laid aside after a long period of continuance.

1826, Jan. 4. Governor Lincoln, after stating the freeness of the Commonwealth from all debt, remarks, "The omission, by the last Legislature, to grant the customary annual tax, will sensibly diminish the revenue of the ensuing year. The only resources which are provided, are the bank tax and the auction duties, both of which are inadequate to the usual requirements of the Treasury. It is worthy of serious consideration, how far it can be politic, in the present state of our fiscal concerns, and until some certain and ample means of revenue are otherwise created, to intermit the annual assessment of a tax, so inconsiderable, when compared with the wealth of the State, as not to be felt, when it has been imposed, and not even generally to be known when it is omitted." Very seldom had any of our chief magistrates an opportunity to speak of such omissions. The one now mentioned, was probably occasioned by dependence on arrearages of taxes, due to the State Treasury and on the sale of Eastern lands, besides the income from banks and auctions. It was repeated till 1829, which made a longer suspension of assessing taxes on the Commonwealth, than ever before known.

1828, Jan. 2. Referring to the fiscal affairs of the Commonwealth, Governor Lincoln observes, "That which expediency has failed to influence, necessity will now demand. As was anticipated on the last annual exhibit of the Treasury, it has resulted, that, in the omission to provide additional sources

of income, the expenditures have greatly exceeded the receipts of the year," by $63,308 09.

June 2. Concerning this debt, the same executive officer remarks, " With what views of policy this can be permitted, I am wholly unable to comprehend. It is much truer of governments than of individuals, that the want of money is the absence of power. It has a tendency, in the former, to repress the public energies, to discourage a generous spirit of enterprise, and to produce contracted and false views of obligations to the country. It is anxiously to be looked to, that such effects upon the great and growing interests of this Commonwealth are not now experienced; that mere poverty of the treasury, while there is abundance in the community, shall not be suffered to defeat purposes of the most desirable accomplishment; that a profitless objection of want of present means, with no effort to obtain them, may not arrest the progress of those improvements, which will create wealth, multiply resources, and give increased prosperity to the State." Still the General Court ordered no tax.

1829, Jan. 9. In view of this fact, Governor Lincoln expresses himself as follows. " It is obvious, that without the interposition of the Legislature, which can alone authorize competent supplies from the abundant resources of the State, this debt must be rapidly and fearfully augmenting. At present, the Treasury depends almost exclusively upon the Bank taxes and Auction duties, while every other object and interest are exempt from assessment. Happily the condition of the Commonwealth does not demand this immunity. A moderate State tax, of just and equal apportionment, has never been objected to, in principle, as a measure of Revenue, and resort to it seems now to have become indispensably necessary, to replenish an exhausted Treasury, and provide against future deficiency."

May 30. Still of the same opinion, with regard to the need of a State tax, the Governor renews his appeal to the General Court. The Commonwealth now owes $103,000. "It is with increased earnestness and solicitude, that I recommend to you the grant of a tax, at the present session, sufficient at least to prevent any further accumulation of debt, and to redeem some

part of what is already incurred. The public interest demands the measure." He proceeds to observe, that the condition in the charters of Banks, that they should lend money to the State was not intended to be enforced unless adversity came upon our public affairs. He, also, speaks of the unwillingness, which these monied institutions manifested when called on to comply with the request of the Treasurer for continual loans. He then asks, "Will the people be more ready to submit to taxation to extinguish a debt, than they are to prevent it from being contracted? Will any state of the country better justify a reasonable exaction, than its present peaceful and prosperous condition?" After being thus repeatedly addressed by the chief magistrate, the Legislature order a tax to the amount of what another was in 1824, except pay for the Representatives, which was omitted. The writer has been thus particular on this subject, as being one of a peculiar aspect in its bearing on the previous history of taxation. Never before had our Commonwealth increased demands on its Treasury without making an adequate provision to meet them, when possessed of full ability to be thus punctual. Whether the members of our General Court were so influenced by a degree of reliance on what was due to Massachusetts from the national Treasury, or by a desire to conform with the prevalent notion, that the least money, paid for public taxes, was an indication of the greatest liberty, no matter how the burden of supporting the Government might be derived from a few sources, and thus a small proportion of the population do what belongs to the whole,—is not known to the writer.

June 12. College officers, Preceptors of incorporated academies, Latin Grammar School Masters, and Ministers of the Gospel, are required by law to pay taxes. An exception allows the last profession to be free from taxes for charges of the Parish over which they are settled. Persons unable to pay taxes, and also Indians, who reside within the State, are still exempted from taxation, as they had been. Thus, by the first of these provisions, was a long established custom of releasing the professions, therein designated, from taxation, brought to a close. As early as 1646, Magistrates were thus favored, as to the sum of £500, if they owned so much. Under the second

Charter, the Governor and Lt. Governor, with their families, were similarly released.

In 1648 and subsequently, the Treasurer and Troopers were alike indulged, as a part of their compensation.

Ministers do not seem to have been the first on this exempt list. Perhaps they were left, a considerable period, to try the precept which they enjoined on their people, to be cheerful contributers, on their own experience. A law of 1671, placed them among the non-payers of rates, and well it might, as to the greater part of them, who had scarcely a penny for their purse. But the escape of a few, in our age, from paying taxes on large amounts of property, was one principal means of bringing their whole cloth into the tribute line.

Among the schoolmasters who came in for the benefit of the law, was Edward Mills. He states that in 1710, he was freed from rates, because he kept a Grammar school in Boston. But when he instructed a hundred scholars, in 1727, as many again as his other school contained, he was called on by the tax gatherer, seeing he did not teach them grammar, as the act required. Still he was not discouraged. He thought that no such exception should prevail against him. He petitioned the General Court, and they released him from taxes.

The rating for *faculties*, which was long a prominent item in our former tax acts, and not unfrequently made a subject of pleasant remark, has been dropped, like other notions of ancient custom.

1831, March 10. As having an immediate relation to taxes, Governor Lincoln informs the General Court, that, towards the charges of Massachusetts against the United States, for disbursements in the last war with England, there had been received $419,748 20. Thus, after years of strenuous exertion by the legislative authorities of our Commonwealth, a part of its claim was satisfied, without any purpose to relinquish the balance. Of the sum so obtained, $132,200 were paid to the State of Maine; $281,000[1] were let to several banks in Boston at 5 per cent. So favored in this and other sources of revenue, the General Court, from the present year, deemed it inexpedient

[1] This was added to the school fund in 1834.

to lay another tax on polls and estates, until 1844. So long a cessation had never before been known in our Commonwealth.

1833, Jan. 8. With special relation to the taxes of Massachusetts, the chief magistrate observes, that while it owes $170,000, it has available funds of $568,881 22. This presents our fiscal affairs with an unusually favorable aspect, to which our Colonial, Provincial and Revolutionary fathers were strangers.

1836, Jan. 15. Referring to the chief means whereby taxation on the people at large had been suspended, Governor Everett introduces the subject of transferring the Bank tax of one per cent. from the capital to the income. But so reasonable a change neither took place then nor has it since.

The Revised Statutes, issued this year, compute polls for taxation, from 16 to 70. Thus they added ten years to the long established period of 60 years, and broke up the almost immemorial data on which the population of Old as well as New England has been reckoned.

1837, Jan. 12. The Governor speaks of the surplus revenue in the National treasury, being over thirty-seven millions of dollars, and of the proportion, $1,784,231, which belonged to Massachusetts. Of this sum our Commonwealth received, the same year, $1,338,173 58, which was distributed among the towns, who applied it to public purposes. So unprecedented a windfall would have come in good time had our State treasury been destitute and run upon for demands, as in former years of adversity. But however not thus needed, it has been so appropriated as to be the source of various and lasting benefit.

1838, Jan. 9. Governor Everett's address states that the Auction and Bank taxes, the last year, were $435,118, and with other income of $28,904, made an aggregate of $464,022, and that the expenditures for the same time were $510,460. He observes, "you will doubtless regard it as a primary duty to practise such an economy of the public funds, as will bring the expenditure within the income of the year."

1839, Jan. 10. The chief magistrate remarks, that, owing to the diminution of the Auction and Bank taxes, and if the

Wheat bounty should be charged to the last year, "the expenses of that year" will be "equal to those of the year preceding." He continues, While "the revenue of the State was partly raised from a State tax, accompanied with a provision that the compensation of the members of the Legislature should be reimbursed by the towns to the treasury, the expenses of the Commonwealth were kept within the limits of severe economy. The rapid increase of revenue from the taxes on Bank capital and Sales at Auction, effected a great change in the financial system of the Commonwealth. The people were relieved from the burden of an annual State tax. The funds accruing from other sources, such as the sums received and to be received on account of the Massachusetts claim and the sales of Eastern lands, and more lately the Commonwealth's share of the surplus revenue, have been successively pledged or disposed of, in such a way as to yield no income, present or prospective, toward the ordinary demands of the public service. But notwithstanding this diminution, the treasury continued to enjoy, up to the commencement of the year 1837, a large and growing income from the taxes just named; and a corresponding liberality was evinced in the appropriations."

1840, Jan. 22. Governor Morton's address gives a more sombre view of our fiscal concerns than those of his predecessors. Speaking of the State's liabilities on account of Rail-Roads, particularly the Western one to Albany, he says, "which, should they become fixed upon the Commonwealth, would continue a lien upon all the immovable property within it, that would perceptibly impair its value." It is well for our population, that such public enterprise, instead of causing burthensome taxes, have become a source of considerable revenue. He observes, further, "For several years our expenditures have exceeded our revenue; and consequently a debt has been accumulating, which, if suffered to increase in the same ratio, will eventually involve our State in deep embarrassment, and subject ourselves or our posterity to onerous taxation. We present the extraordinary spectacle of a State, rich in its internal resources, annually incurring debts to meet its current expenses."

1842, Jan. 5. Governor Davis, in his address, presents a view

of the State Treasury. "The finances have been a source of anxious solicitude, as, at the commencement of the past year, we had a pre-existing debt of nearly $300,000, which had been created by an excess of expenditure over the annual receipts of the Treasury." He mentions various causes, which tended to such a result. He remarks as follows. "In 1834, the school fund was established, which now amounts to $473,000, and one half of the securities then held for eastern lands, sold on credit, and one half of the future proceeds of sales, were appropriated to aid this fund. The amount thus derived from lands is $170,000. The other half of the annual accruing proceeds of the sales was subsequently pledged to the sinking fund, for the redemption of scrip issued to pay the Commonwealth's subscription to the stock of the Western Rail-road, which, being added to the above, makes $189,000 diverted from the revenue applicable to ordinary objects." He then speaks of what the Commonwealth had contributed for the Lunatic Asylum, the education of the deaf and dumb and of the blind, and for the encouragement of Agricultural Societies. On these and other accounts, the revenues of the State were not sufficient to pay all its liabilities. But such were the precautions of the General Court in 1841, "on the first of January current, the balance in the Treasury, after the payment of ordinary and extraordinary claims, and refunding all sums borrowed during the year, amounted to $75,046 25. Thus we have reached a most important and desirable position, which our duty to the people requires that we should sternly and perseveringly maintain." He concludes this topic, after stating these and other particulars, with the observation, that they "will place the finances at the close of the present year in a strong and prosperous condition, without resort to taxation."

1843, Jan. 20. After a full exposition on the subject of taxes, Governor Morton remarks, "In assuming the government of the Commonwealth, we find its pecuniary affairs in an embarassed condition." By laying down some of his premises, different from those of his predecessor, their conclusions were proportionably diverse.

March 24. It was enacted by the Legislature as follows. "A poll tax shall be assessed upon every male inhabitant of

this Commonwealth, between the ages of twenty and seventy years, whether a citizen of the United States or an alien, except upon persons now exempt by law from taxation, in the manner heretofore provided by law." Thus the regulation for taxing polls undergoes another change, different from what it was formerly. They also passed an act, containing the subsequent clause: "For the purposes of taxation, it shall be the duty of the cashiers of the several banks, the clerks of the several rail-road corporations, and the clerks of all insurance companies (except mutual insurance companies) and the clerks of manufacturing, bridge, turnpike and canal corporations in this Commonwealth, annually, between the first and tenth of May, to make returns in person or by mail to the assessors of every city or town in this Commonwealth, in which any share holder in such corporations may reside."

1844, March 16. The General Court passes an act with the following section. "A poll tax shall be assessed upon every male inhabitant of the Commonwealth above the age of seventy years, excepting paupers and persons under guardianship, whether a citizen of the United States, or an alien, in the manner heretofore provided by law." Here we have another advance on ancient custom, just in itself, though prospectively perplexing to our historians of future ages.

As a custom omitted for twelve years, the Legislature order a Tax for $75,000. A similar provision was made the next year.

1845, Jan. 4. The Address of Governor Briggs states, that the expenditures of the Commonwealth, being $462,844 82 were more than its revenues in the sum of $15,008 78. He observes, that "this excess is explained by the sums paid to County Treasurers, the Rolls of State Paupers and Lunatic accounts, and the amount paid the militia, beyond the estimates for these purposes." He further observes, "Whether a State Tax will be necessary to meet the wants of the Treasury the present year, will depend very much upon the amount of dividends received from the Western Rail-road, the modification of the pauper law, and the expense of the Legislature." Abundant were the means of the Commonwealth, as exhibited by the address, not only to meet the charges of its government, but, also, to carry out its noble plans of internal improvement

and still nobler plans of education and charity. Striking is the contrast between such means and those of our Colonial, Provincial and State authorities, prior to 1788, who were often severely tried in being forced to strain every power to keep the public credit from utter ruin. Then, however extended their wishes to promote the general interests, they were denied, in order to save the sinking Commonwealth.

1846, Jan. 13. Governor Briggs, in his Address, makes the following remarks. "It is confidently believed that no State Tax will be necessary to enable the treasury to meet the demands upon it for the coming year. To this end, I recommend a most rigid scrutiny into every branch of expenditure, and if any item is found not called for by the public interest, that it be curtailed. Liberal appropriations of money for meritorious objects, within the appropriate sphere of legislative provisions, and not a dollar for a useless office, or an unnecessary purpose, is true economy." This is a principle, which must approve itself to the perception of every intelligent and patriotic mind.

Taxes on Towns at several Periods, from 1796 *to* 1830.

SUFFOLK COUNTY.

YEARS, ...	1796.		1810.		1820.		1830.
AMOUNT, ...	$143,749.		$167,838 52.		$158,722 34.		$75,000.
TOWNS.	Rep's Pay.	State Tax.	Rep's Pay.	State Tax.	Rep's Pay.	State Tax.	State Tax.
Boston, ...	$1,010 00	$12,244 58	$1,064 00	$16,753 33	$888 00	$20,861 33	$24,874 50
Hingham, ...	152 00	633 61					
Chelsea, ...		253 89		210 66		161 33	129 75
Hull, ...		45 00					
	1,162 00 [1]	13,177 08	1,064 00	16,963 99	888 00	21,022 66	25,004 25

[1] The amount of this and of all the other similar County columns, greatly exceed the amounts of their particular places in the County Aggregates.

Years,	1796.		1810.		1820.		1830.
Towns.	Rep's Pay.	State Tax.	Rep's Pay.	State Tax.	Rep's Pay.	State Tax.	State Tax.
Salem,	$204 00	$3,121 67	$606 00	$5.520 00	$376 00	$5,374 66	$3,547 50
Newburyport,	152 00	2,361 67	788 00	3,084 00	254 00	2,190 66	1,085 25
Newbury,	144 00	1,240 83	288 00	1,102 66	212 00	418 23	409 50
West Newbury,							164 25
Ipswich,	120 00	1,087 00	272 00	800 00	68 00	201 93	243 75
Andover,	144 00	1,063 62	98 00	790 66	46 00	676 00	424 50
Marblehead,	116 00	1,041 80	414 00	1,452 00	108 00	1,458 66	596 25
Beverly,	122 00	1,027 78	342 00	1,217 33	146 00	894 66	452 25
Gloucester,	94 00	1,005 56	414 00	1,044 00	104 00	884 00	489 00
Danvers,	154 00	755 00	192 00	818 66	136 00	817 33	503 25
Lynn,	121 61	518 61	75 18	554 66	100 00	484 00	367 50
Lynnfield,	34 39	146 94	14 82	109 33		104 00	52 50
Haverhill,	116 00	653 61	122 00	570 66	72 00	584 00	327 00
Rowley,	136 00	577 50	150 00	426 66	128 00	368 00	196 50
Salisbury,	110 00	511 39	36 00	425 33	44 00	392 00	205 50
Bradford,	110 00	468 33	162 00	344 00	124 00	310 66	174 75
Amesbury,	96 00	433 61	108 00	356 00	48 00	357 33	183 00
Methuen,	70 00	371 94	68 00	290 66	60 00	252 00	147 00
Boxford,	142 00	338 06	100 00	281 33	40 00	237 33	125 25
Topsfield,		298 89	102 00	220 00		205 33	158 25
Hamilton,		247 16	30 00	313 33		181 33	92 25
Middleton,		217 50		161 33	28 00	140 00	60 75
Manchester,		181 11	46 00	209 33		190 66	110 25
Wenham,		150 00		144 00		113 33	57 75
Saugus,						161 33	68 25
Essex,					34 00	471 40	131 25
Parsons,[1]					26 00	952 43	
	2,186 00	17,819 58	4,428 00	20,135 93	2,154 00	18,421 26	10,373 25

[1] Since called West Newbury.

MIDDLESEX.

Years, ...	1796.		1810.		1820.		1830.
Towns.	Rep's Pay.	State Tax.	Rep's Pay.	State Tax.	Rep's Pay.	State Tax.	State Tax.
Cambridge, . . .	$132 00	$1,034 72	164 00	$437 33	$160 00	$540 00	$494 25
West Cambridge, . .			90 00	204 00	34 00	197 33	122 25
Charlestown, . . .	134 00	727 78	202 00	1,028 00	250 00	1,334 66	887 25
Marlborough, . . .	156 00	573 33	132 00	460 00	48 00	386 67	209 25
Reading, ...	138 00	507 22	190 00	469 33	144 00	253 33	146 25
South Reading, . . .						126 67	85 50
Concord, ...	132 00	503 33	168 00	482 66	134 00	414 67	222 00
Woburn, ...	150 00	502 50	92 00	308 00	104 00	240 00	154 50
Framingham, . . .	134 00	496 53	136 00	378 66	106 00	333 33	203 25
Groton, ...	116 00	488 33	100 00	390 66	110 00	361 33	211 50
Newton, ...	100 00	463 61	86 00	424 00	92 00	400 00	224 25
Watertown, . . .	146 00	427 22	106 00	408 00	86 00	424 00	226 50
Acton, ...	57 00	228 06	96 00	200 00	62 00	142 67	93 00
Carlisle, ...	45 00	178 33	46 00	154 66	50 00	130 67	65 25
Billerica, ...	128 00	401 11	56 00	317 33	22 00	266 67	150 75
Waltham, ...	136 00	393 89	116 00	346 66		312 00	235 50
Chelmsford, . . .	100 00	392 22	32 00	313 33	34 00	237 33	90 90
Medford, ...	161 50	382 78	132 00	349 33	140 00	448 00	239 25
Weston, ...		381 11	30 00	313 33	102 00	280 00	148 50
Westford, ...		365 00	106 00	288 00		230 67	137 25
Stow, ...		240 56	49 19	208 00	73 00	158 67	96 00
Boxborough, . . .		111 39	20 81	88 00	37 00	76 00	44 25

MIDDLESEX, Continued.

Sudbury,		350 83	82 00	296 00	116 00	246 67	141 75
Lexington,	136 00	342 78	96 00	308 00		245 33	132 00
Hopkinton,	154 00	335 00	100 00	314 00		270 67	154 50
Dunstable,		156 11	45 41	118 66		100 00	60 00
Tyngsborough,		164 45	40 59	153 33		130 67	72 75
Holliston,	80 00	320 00	98 00	281 33		232 00	132 00
Malden,		307 64	112 00	297 33	44 00	293 33	183 00
Pepperell,	50 00	295 56	86 00	237 33	34 00	182 67	120 75
Dracut,	128 00	290 56	60 00	281 33		220 00	127 50
East Sudbury,	124 00	277 50	78 00	222 66	60 00	178 66	100 50
Sherburne,	14 00	269 44	12 00	224 00	28 00	193 33	102 75
Littleton,		255 56	80 00	193 33	92 00	170 67	95 25
Tewksbury,		245 56	34 00	190 66	30 00	140 00	83 25
Townsend,		231 11	100 00	208 00	34 00	172 00	110 25
Lincoln,	52 00	227 22	58 00	193 33		162 67	83 25
Bedford,		225 00	36 00	190 66	38 00	146 67	84 00
Ashby,		213 33		209 33		173 33	107 25
Wilmington,		188 33	24 00	156 00		126 67	78 75
Natick,		181 11	14 00	158 66		154 67	93 00
Shirley,		163 33	18 00	141 33		117 33	70 50
Stoneham,		116 67		94 66		80 00	54 00
Burlington,				138 66		106 67	59 25
Brighton,			72 00	144 00	78 00	205 33	126 75
Lowell,							60 60
	2,703 50	13,956 11	3,396 00	12,321 87	2,342 00	11,344 01	6,921 00

WORCESTER.

Years, ...	1796.		1810.		1820.		1830.
Towns.	Rep's Pay.	State Tax.	Rep's Pay.	State Tax	Rep's Pay.	State Tax.	State Tax
Brookfield, . . .	$146 00	$889 31	$104 00	$756 00	$138 00	$386 67	$233 25
North Brookfield, . .						212 00	111 00
Worcester, . . .	124 00	855 28	196 00	853 33	136 00	1,045 33	619 50
Sutton, ...	156 00	790 14	176 00	581 33	54 00	296 00	172 50
Barre, ...	130 00	597 50	82 00	489 33	136 00	425 33	236 25
Petersham, . . .		506 67	88 00	376 00	30 00	312 00	176 25
Sturbridge, . . .	134 00	505 83	128 00	416 00	80 00	275 00	177 75
Charlton, ...		489 30	94 00	501 33	120 00	418 00	242 25
Hardwick, . . .	154 00	462 08	108 00	357 33	98 00	270 67	166 50
Sterling, ...	138 00	443 47	180 00	354 66	96 00	310 67	183 75
Princeton, . . .		427 64	114 00	302 66	68 00	268 00	159 00
Bolton, ...	94 00	275 69	130 67	225 33	12 00	196 00	117 00
Berlin, ...	52 00	150 42	79 83	136 80	42 00	113 33	69 00
Lancaster, ...	124 00	422 78	204 00	350 66	126 00	312 00	178 50
Rutland, ...	122 00	415 14	66 00	329 33		297 33	162 00
Mendon, ...		415 00	72 00	369 33	60 00	321 33	226 50
Harvard, ...	98 00	412 08	104 00	317 33	68 00	254 67	144 00
Spencer, ...	76 00	410 69	98 00	344 00	32 00	281 33	170 25
Uxbridge, ...	92 00	401 11	76 00	318 66	128 00	300 00	173 25
Westminster, . . .	132 00	364 72	140 00	306 66	98 00	290 67	159 75
Leicester, . . .		346 25	78 00	282 66	44 00	248 00	146 25
Shrewsbury, . . .	106 00	345 97	66 00	265 33	52 00	242 67	157 50
Lunenburg, . . .		339 45	20 00	278 66		225 33	130 50
Leominster, . . .	134 00	339 03	88 00	276 00	160 00	258 67	164 25
Westborough, . . .	138 00	327 78	106 00	272 00		228 00	129 00
Grafton, ...	58 00	322 08	52 00	250 66		221 33	146 25

WORCESTER, Continued.

Holden,	136 00	318 06	108 00	242 67	50 00	222 67	132 00
Boylston,	128 00	296 53	60 00	153 33	68 00	164 00	93 75
West Boylston,			52 00	159 99	52 00	142 67	87 75
Western,	98 00	294 86	18 00	241 33	18 00	197 33	114 75
New Braintree,		293 61	66 00	217 33	96 00	173 33	110 25
Templeton,	140 00	289 72	70 00	233 33	52 00	196 00	126 00
Dudley,	148 00	269 44	102 00	233 33	54 00	180 33	138 75
Fitchburg,	150 00	267 92		234 66		225 33	139 50
Winchendon,	136 00	266 39	114 00	250 66		205 33	115 50
Oxford,	148 00	266 25	92 00	242 66	28 00	205 33	126 75
Milford,		252 92	56 00	218 66	22 00	198 67	129 00
Hubbardston,		248 89	26 00	248 00	66 00	218 67	127 50
Royalston,	110 00	245 00	32 00	259 37		204 00	129 75
Southborough,	114 00	243 89	116 00	193 33		172 00	111 75
Douglass,		238 33	64 00	185 33	32 00	148 00	98 25
Athol,	108 00	230 56	106 00	197 95		192 00	114 75
Upton,		225 28	64 00	182 00	36 00	145 33	82 50
Northborough,		216 94	74 00	175 19	42 00	156 00	105 75
Gerry,		216 53	108 00	174 67			
Paxton,		194 72	20 00	158 66		130 67	63 75
Ashburnham,		193 33	18 00	193 33	46 00	185 33	108 00
Oakham,		189 86	48 00	166 66		149 33	86 25
Ward,		177 78		145 33		117 33	61 50
Gardner,		151 11	28 00	132 00	46 00	133 33	75 75
Northbridge,		122 78		113 33		97 33	64 50
Dana,			30 00	76 00		70 67	48 75
Phillipston,					16 00	156 00	91 50
Southbridge,					132 00	184 00	106 50
Millbury,					52 00	168 00	106 50
	3,624 00	16,966 11	4,122 00	14,340 48	2,686 00	12,749 31	7,649 25

HAMPSHIRE.

Years, ...	1796.		1810.		1820.		1830.
Towns.	Rep's Pay.	State Tax.	Rep's Pay.	State Tax.	Rep's Pay.	State Tax.	State Tax.
Northampton, . . .	$19 00	$628 61	$329 78	$565 33	$134 00	$549 33	$328 50
Easthampton, . . .	9 00	208 33	62 22	106 66	40 00	88 00	52 50
West Springfield, . .	182 00	674 45	196 00	600 00			
Granville, ...	98 00	486 39	128 00	417 33			
Springfield, . . .	190 00	483 33	208 00	437 33			
Westfield, . . .	126 00	473 33	48 00	385 33			
Deerfield, ...	108 00	454 17	206 00	378 66			
Conway, ...	88 00	452 22	112 00	422 66			
Wilbraham, . . .	74 00	404 03	44 00	269 33			
Greenfield, . . .	99 00	295 46	106 00	280 00			
Gill, ...	35 00	104 26	44 00	114 66			
Brimfield, ...	98 00	383 33	124 00	285 33			
Warwick, ...	89 00	214 17	96 00	256 00			
Orange, ...	67 00	160 56	60 00	160 00			
Amherst, ...	66 00	353 61	96 00	281 33	108 00	284 00	183 75
Blandford, . . .	56 00	348 06	64 00	286 66			
Belchertown, . . .	62 00	336 39	154 00	296 00	128 00	304 00	176 25
New Salem, . . .		333 06	118 00	333 33			
Hadley, ...	70 00	326 11	114 00	273 33	132 00	270 67	145 50

HAMPSHIRE, Continued.

Monson,		317 22	90 00	265 33			
Bernardston,	57 00	159 72	46 00	154 66			
Leyden,	51 00	143 33	26 00	157 33			
Worthington,	58 00	302 22	60 00	250 66	18 00	217 38	115 50
Coleraine,	132 00	295 83	94 00	302 66			
Hatfield,		295 56	120 00	258 66		225 33	135 75
Cummington,		192 22	102 00	178 66	48 00	154 67	89 25
Plainfield,		98 33	26 00	150 66	28 00	156 00	85 50
Chesterfield,		278 06	110 00	230 66		173 33	113 25
Northfield,	28 00	274 17	72 00	246 66			
Ashfield,	70 00	273 33	144 00	244 00			
Greenwich,	122 00	253 33	76 00	208 00	52 00	84 67	69 00
Shelburne,	114 00	252 22	108 00	189 33			
South Brimfield,	62 00	151 67	15 79	114 66			
Holland,	42 00	100 56	12 21	89 33			
South Hadley,	126 00	238 20	98 00	165 33		138 67	90 75
Pelham,	102 00	235 83	70 00	176 00	32 00	138 67	60 75
Longmeadow,	82 00	232 50	84 00	196 00			
Southampton,		227 78	92 00	205 33	40 00	166 67	93 00
Montague,		225 83	70 00	137 78			
Chester,		220 83	50 00	214 66			
Palmer,		219 17	16 00	170 66			
Williamsburg,	104 00	208 61	112 00	193 33	18 00	186 67	108 75
Southwick,	60 00	193 33	80 00	181 33			
Granby,	54 00	185 56	50 00	149 33	18 00	132 00	84 75

HAMPSHIRE, Continued.

Whately,		181 67	54 00	152 00			
Ware,	110 00	164 72	66 00	154 66		134 67	81 75
Goshen,		164 17	94 00	132 00		105 33	65 25
Westhampton,		155 00	58 00	166 66	18 00	156 00	78 75
Sunderland,		154 17	76 00	109 33			
Norwich,		142 50	54 00	138 66		116 00	66 75
Middlefield,		137 50	78 00	153 33	40 00	138 67	78 00
Shutesbury,		131 11	76 00	117 33			
Loverett,		129 72	12 00	104 00			
Charlemont,	68 00	127 50	70 00	121 33			
Ludlow,	22 00	126 39	34 00	96 00			
Buckland,		117 50	58 00	137 33			
Wendell,		113 33	50 00	144 88			
Hawley,	46 00	107 22	70 00	122 66			
Montgomery,		92 78		82 66			
Heath,		90 69	58 00	100 00			
Rowe,		86 11	84 00	98 66			
Russell,		62 78		56 00			
Enfield,						100 67	77 25
Prescott,							62 25
	3,046 00	14,980 14	5,126 00	13,167 77	854 00	4,021 35	2,442 75

Years, ...	1796.		1810.		1820.		1830.
Towns.	Rep's Pay.	State Tax.	Rep's Pay.	State Tax.	Rep's Pay.	State Tax.	State Tax.
Pittsfield, . . .	$152 00	$597 22	$188 00	$477 33	$136 00	$493 33	$277 50
Sheffield, . . .	122 00	503 75	127 34	370 66	120 00	333 33	200 25
Mount Washington, . .	8 00	32 22	14 66	42 66		40 00	28 50
Lanesborough, . . .	58 00	402 22	39 51	304 00	98 00	246 67	135 00
New Ashford, . . .	10 00	63 33	8 49	65 33		52 00	30 00
Sandisfield, . . .	120 00	375 83	81 34	288 00	128 00	265 33	153 75
Bethlehem, . . .	14 00	43 89		60 00			
Williamstown, . . .	22 00	423 61	102 00	345 33	70 00	316 00	177 00
Stockbridge, . . .	132 00	389 03	110 00	293 33	110 00	253 33	140 25
Great Barrington, . .	66 00	361 53	156 00	300 00	94 00	253 33	171 75
New Marlborough, . .	40 00	342 50	128 00	290 66	84 00	236 00	138 00
Richmond, . . .	40 00	340 14	102 00	242 66		197 33	102 00
Tyringham, . . .	36 00	320 28	108 00	253 33		189 33	99 00
Adams, ...	106 00	294 44	116 00	276 00	42 00	270 67	156 00
Lenox, ...		293 33	44 00	237 33	104 00	206 67	122 25
Cheshire, ...	110 00	290 00	84 00	273 33	112 00	256 00	124 50
Lee, ...		270 42	96 00	209 33	94 00	201 33	120 00
West Stockbridge, . .	72 00	220 28	74 00	176 00		141 33	88 50
Partridgefield, . . .		205 55					

BERKSHIRE, Continued.

Hancock,		190 56	22 00	185 33		152 00	96 00
Egremont,	66 00	180 00	108 00	132 00	102 00	105 33	65 25
Becket,		175 97	26 00	173 33	40 00	152 00	81 75
Windsor,	144 00	151 95	28 00	204 00	32 00	140 00	78 00
Alford,		138 89		98 66		82 67	50 25
Dalton,		130 70	18 00	158 66	32 00	125 33	70 50
Washington,		121 39	56 00	133 33		113 33	48 00
Loudon,		66 11		76 00			
11,000 Acres adjacent Sandisfield,		30 28					
Savoy,			18 00	58 66		77 33	49 50
Clarksburg,				33 33		32 00	18 75
Florida,						32 00	23 25
Gore of Land north of Florida,						8 00	
Otis,					128 00	110 67	65 25
Hinsdale,			30 00	91 20		114 67	66 75
Peru,			58 00	136 80	14 00	125 33	66 00
Southfield,			8 66	30 66			
Gore of Land west of Williamstown,							4 50
Boston Corner,							3 00
	1,318 00	6,955 42	1,952 00	6,017 24	1,540 00	5,322 64	3,051 00

PLYMOUTH.

Years, ...	1796.		1810.		1820.		1830.
Towns.	Rep's Pay.	State Tax.	Rep's Pay.	State Tax.	Rep's Pay.	State Tax.	State Tax.
Bridgewater, . . .	$62 00	$1,512 78	$114 00	$1,134 66	$136 00	$913 33	$157 50
Middleborough, . .	146 00	1,229 44	120 00	850 66	124 00	710 67	399 70
Scituate, ...	122 00	866 66	138 00	653 33	52 00	590 67	318 75
Plymouth, ...	146 00	615 56	162 00	725 33	180 00	634 67	411 00
Rochester, . . .	114 00	572 22	62 00	450 66	48 00	390 67	240 00
Pembroke, . . .	110 00	513 89	78 00	433 33		354 67	116 25
Marshfield, . . .	80 00	466 39	92 00	362 66	50 00	286 67	174 75
Abington, ...	106 00	464 58	94 00	365 33		280 00	162 75
Duxbury, ...	74 00	341 53	100 00	332 00		349 33	213 00
Kingston, ...	94 00	288 75	86 00	278 66	34 00	226 67	130 50
Hanover, ...		260 56	50 00	245 33	60 00	218 67	118 50
Plympton, ...		220 97	44 00	157 33	28 00	128 00	80 25
Carver, ...		202 22		157 33		121 33	77 25
Halifax, ...		193 61	12 00	144 00	80 00	108 00	61 50
Wareham, . . .		182 92		142 66		113 33	74 25
Hull, ...			18 00	48 00		36 00	25 50
Hingham, ...			148 00	530 66	112 00	468 00	279 75
North Bridgewater, . .							129 75
West Bridgewater, . .							108 00
East Bridgewater, . .							126 00
Hanson, ...							75 75
	1,054 00	7,932 08	1,318 00	7,011 93	904 00	5,930 68	3,480 75

BRISTOL.

Years, ...	1796.		1810.		1820.		1830.
Towns.	Rep's Pay.	State Tax.	Rep's Pay.	State Tax.	Rep's Pay.	State Tax.	State Tax.
Rehoboth, ...	$130 00	$933 33	$96 00	$709 33	$134 00	$301 33	$195 75
Taunton, ...	156 00	828 61	150 00	734 66	116 00	581 33	406 50
New Bedford, . . .	76 00	794 45	176 00	1,073 33	148 00	1,156 00	780 00
Dartmouth, . . .	154 00	622 50	106 00	469 33	16 00	398 67	261 00
Attleboro', . . .		619 58	108 00	465 33		433 33	246 00
Westport, ...	66 00	551 67	80 00	491 99	80 00	393 33	209 25
Freetown, ...	80 00	453 34	44 00	273 60	54 00	228 00	131 25
Norton, ...	110 00	403 34	76 00	317 33		264 00	152 25
Dighton, ...	36 75	380 00	64 00	294 66	48 00	94 40	133 50
Swansey, ...	102 00	334 72	56 00	246 66	48 00	233 33	123 75
Easton, ...	80 00	322 08	86 00	272 00		228 00	141 00
Raynham, ...	60 00	265 97	78 00	225 33	106 00	169 33	84 75
Somerset, ...	40 00	260 00	40 00	190 66	38 00	146 67	82 50
Mansfield, ...		232 50	38 00	178 66		138 67	79 50
Berkley, ...		195 00	54 00	205 33	76 00	152 00	80 25
Troy, ...			12 00	182 40	62 00	169 33	119 25
Fairhaven, . . .						444 00	256 50
Wellington, . . .					46 00	141 60	
Seekonk, ...					124 00	301 33	136 00
Pawtucket, . . .							68 00
	1,090 75	7,197 09	1,264 00	6,330 60	1,096 00	5,974 65	3,681 00

BARNSTABLE.

Years, ...	1796.		1810.		1820.		1830.
Towns.	Rep's Pay.	State Tax.	Rep's Pay.	State Tax.	Rep's Pay.	State Tax.	State Tax.
Barnstable, . . .	$118 00	$548 61	$198 00	$456 00	$130 00	$397 33	$270 00
Sandwich, . . .	18 00	463 19	96 00	456 00	52 00	365 33	231 75
Harwich, ...	96 00	327 78	46 00	221 33		173 33	83 25
Falmouth, . . .	132 00	307 78	84 00	332 00	98 00	318 67	222 75
Yarmouth, . . .	144 00	239 72	180 00	282 66		249 33	152 25
Dennis, ...	132 00	200 00	80 00	192 00		137 33	101 25
Eastham, ...		180 69	14 00	84 00	12 00	70 67	39 75
Chatham, ...		156 39	30 00	181 33		144 00	103 50
Wellfleet, ...		143 75	70 00	129 33		106 67	69 00
Truro, ...		139 17		134 66		106 67	56 25
Provincetown, . . .		66 11		114 66		109 33	98 25
Orleans, ...			32 00	141 33		108 00	78 75
Brewster, ...			106 00	158 67		141 33	88 50
	640 00	2,773 19	936 00	2,883 97	292 00	2,427 99	1,595 25

DUKES COUNTY.

Years, ...	1796.		1810.		1820.		1830.
Towns.	Rep's Pay.	State Tax.	Rep's Pay.	State Tax.	Rep's Pay.	State Tax.	State Tax.
Chilmark, ...	$14 00	$326 39		$249 33		$176 00	93 00
Edgartown, . . .	22 00	211 11	$26 00	192 00		134 67	94 50
Tisbury, ...		193 89	26 00	185 33		165 33	97 50
	36 00	731 39	52 00	626 66		476 00	285 00

NANTUCKET.

Years, ...	1796.		1810.		1820.		1830.
Town.	Rep's Pay.	State Tax.	Rep's Pay.	State Tax.	Rep's Pay.	State Tax.	State Tax.
Nantucket, . . .	$142 00	$888 47	$448 00	$1,260 00	$46 00	$2,188 00	$1,491 00

YORK.

YEARS,	1796.		1810.		1820.	
Towns.	Rep's Pay.	State Tax.	Rep's Pay.	State Tax.	Rep's Pay.	State Tax.
Berwick,	$102 00	$1,046 67	$210 00	$785 33	$46 00	$391 33
South Berwick,						242 00
Wells,	88 00	826 67	408 00	760 00	204 00	677 33
Kittery,	134 00	796 67	192 00	638 66	140 00	282 67
York,	144 00	760 00	134 00	610 66	160 00	528 00
Arundel,	128 00	380 00	110 00	368 00	114 00	330 67
Biddeford,		333 33	104 00	288 00	128 00	253 33
Pepperelborough,	122 00	333 33				
Buxton,		317 78	122 00	349 33	224 00	314 67
Sandford,		166 67		180 00	26 00	153 33
District of Alfred,		133 33		149 33		130 67
Lebanon,	68 00	213 33	18 00	244 00		220 00
Shapleigh,		180 00	76 00	248 00	48 00	274 67
Waterboro',		166 67	20 00	146 67		136 00
Parsonsfield,		160 00	72 00	189 33		216 00
Coxhall,		157 22				
Fryeburg,		140 00				
Limington,		133 33	20 00	178 66		184 00
Plantation of Little Falls,		133 33				
Limerick,		108 88		136 00		141 33
Cornish,		54 45	14 00	96 00		116 00
Newfield,		48 88		64 00	52 00	76 00
Plantation of Brownfield,		42 24				
Bethel,		45 55				
Saco,			166 00	466 66	130 00	450 67
Lyman,			62 00	174 66	46 00	141 33
Phillipsburg,			112 00	148 00		
Hollis,					104 00	140 00
Eliot,					42 00	256 00
	786 00	6,678 33	1,840 00	6,221 29	1,464 00	5,656 00

CUMBERLAND.

Years, ...	1796.		1810.		1820.	
Towns.	Rep's Pay.	State Tax.	Rep's Pay.	State Tax.	Rep's Pay.	State Tax.
Portland, ...	$162 00	$670 00	$520 00	$1,492 00	$352 00	$1,572 00
Falmouth, ...	36 00	637 78	278 00	660 00	52 00	235 00
Scarborough, ...		614 45	136 00	500 00	96 00	401 33
North Yarmouth, . . .	154 00	528 33	280 00	553 33	132 00	558 67
Gorham, ...	138 00	410 00	104 00	382 66	214 00	349 33
Freeport, ...		352 78	118 00	248 00	56 00	262 67
Brunswick, ...	10 00	311 11	114 00	325 33	48 00	321 33
Cape Elizabeth, . . .		278 89	112 00	213 33		174 67
New Gloucester, . . .	8 00	241 11	108 00	228 00	52 00	309 00
Windham, ...		235 55	84 00	222 66	52 00	212 00
Harpswell, ...	54 00	229 45	74 00	213 33	52 00	170 67
Standish, ...		163 33	18 00	170 66	104 00	190 67
Durham, ...		160 00	22 00	206 66		228 00
Gray, ...		135 56	20 00	157 33	48 00	181 33
Turner, ...		133 33				
Poland, ...		130 56	74 00	110 66	78 00	90 67
Bridgton, ...		76 11		108 00		114 67
Hebron, ...		71 67				
Otisfield, ...		65 56	82 00	70 67	16 00	102 67
Raymond, ...		64 72		64 00		78 67
Buckfield, ...		57 22				
Paris, ...		37 22				
Rustfield Gore, . . .		37 22				
Livermore, ...		33 61				
Jay, ...		33 61				
Pennicook, ...		33 61				

CUMBERLAND, Continued.

Minot,			38 00	229 33	52 00	284 00
Baldwin,				46 66		66 67
Harrison,				26 66		48 00
Thompson's Pond and Shaker's Settlement,				18 66		9 67
Pownal,			36 00	165 33		84 00
Pegypscot,				60 00		
Westbrook,					158 00	352 80
Danville,						72 00
	562 00	5,742 78	2,218 00	6,473 26	1,562 00	6,410 49

LINCOLN.

Years,	1796.		1810.		1820.	
Towns.	Rep's Pay.	State Tax.	Rep's Pay.	State Tax.	Rep's Pay.	State Tax.
Bristol,		$433 20	$68 00	$365 33	$50 00	$342 67
Georgetown,	$50 00	382 78	202 00	301 33	52 00	124 67
Hallowell,	72 00	348 05				
Pownalborough,	124 00	316 94				
Waldoborough,	156 00	306 81	90 00	272 00	136 00	280 00
Winthrop,	74 00	157 78				
Readfield,	56 00	117 78				

LINCOLN, Continued.

Bath,		266 67	220 00	268 00	184 00	389 33
Woolwich,	36 00	253 47	82 00	200 00	52 00	174 67
Boothbay,		233 89	54 00	182 66	66 00	161 33
Bowdoin,		230 83	18 00	136 00	104 00	145 33
Newcastle,		187 62	20 00	189 33	62 00	176 00
Topsham,	104 00	213 33	112 00	196 00	46 00	188 00
Thomaston,		188 61	212 00	254 66	176 00	262 67
Pittston,	104 00	186 67				
Warren,		183 33	98 00	198 66	102 00	204 00
Edgecomb,		173 89	32 00	152 00	42 00	149 33
Vassalborough,		166 94				
Cushing,		166 67		74 67	30 00	68 00
Winslow,	54 00	165 55				
Ballstown,		163 33				
Bowdoinham,		157 50	18 00	125 33	52 00	160 00
Sydney,		156 95				
Dresden,		125 11	44 00	130 66		125 33
Nobleborough,		116 39	22 00	117 33	52 00	136 00
Fairfield,		105 28				
Lewiston,		105 00	72 00	136 00		106 67
Camden,		102 22	20 00	170 66	48 00	181 33
New Milford,		136 44	46 00	150 66		
Greene,		88 61				
Canaan,		86 67				
Monmouth,		83 61				
Farmington,		80 56				
Mount Vernon,		74 72				
Norridgewock,		73 61				
Union,		70 97			52 00	134 67
Medumcook,		69 17				

LINCOLN, Continued.

Clinton,		53 47				
Litchfield,		47 22	80 00	120 00	92 00	157 33
Harlem,[1]		18 06				
Plymouth Company,		150 00				
Bowdoin Adjacents,		13 33				
Wiscasset,			116 00	424 00	104 00	393 33
Whitefield,				96 76	48 00	96 00
Jefferson,			18 00	117 90	40 00	114 67
Friendship,				62 66		49 33
St. George,			22 00	86 66	18 00	89 33
Palermo,				72 00	96 00	69 33
Montville,				18 66	52 00	85 33
Lisbon,				137 32	40 00	148 00
Wales,				38 66		40 00
Hope,			20 00			74 67
Montville Plantation,						21 33
Patricktown Plantation,						
Appleton Ridge Plantation,						33 33
Alna,						136 00
Putnam,						48 00
Phipsburg,					96 00	124 67
	830 00	6,759 03	1,686 00	4,931 90	1,892 00	5,190 65

[1] New Sharon, Starks, Belgrade and Fayette, which followed Harlem, had no valuation.

YEARS, ...	1796.		1810.		1820.	
TOWNS.	Rep's Pay.	State Tax.	Rep's Pay.	State Tax.	Rep's Pay.	State Tax.
Castine, ...	$58 80	$139 17	$42 00	$184 00	$52 00	$195 21
Penobscot, ...	39 20	92 78		118 66	76 00	89 60
Mount Desert, . . .		77 64	16 00	89 33		96 00
Eden, ...		77 64	28 00	66 66		70 67
Deer Isle, ...		128 33	20 00	112 00	72 00	166 67
Sedgwick, ...		110 28	14 00	120 00		140 00
Buckstown, ...		100 00	116 00	113 33		
Bluehill, ...		99 17	18 00	108 00	46 00	108 00
Vinalhaven, ...		94 72	68 00	102 66		93 33
Prospect, ...		93 33	34 00	121 33		122 67
Trenton, ...		90 83		88 00		65 33
Orrington, ...		89 72	68 00	122 66		
Goldsborough, . . .		82 78		61 33		96 00
Belfast, ...		80 69	96 00	101 33	174 00	156 00
Hampden, ...		71 67	86 00	116 00		
Sullivan, ...		71 11		89 00		82 67
Frankfort, ...	24 00	60 97	74 00	118 66	118 00	174 67
Isleborough, ...		56 67		66 66		65 33
No. 2, east side Penobscot River,		47 36				
Bangor, ...		45 00	22 00	56 00		
Northport, ...		15 07		72 00		86 67
Plantation of Duck Trap, .		15 07				
Waldo's Claim, . . .		137 50				
Lincolnshire Company or Associates, ...	20	30 55				

HANCOCK, Continued.

Sullivan Adjacents,		24 17		29 66		
Ten Original Proprietors,		15 28				
Orland,				52 00		65 33
Surry,				26 66		46 67
Ellsworth,				49 33	130 00	86 67
Lincolnville,			20 00	62 66	80 00	112 00
Colburntown,				18 66		
Eddington,				16 00		
Orono,						
Dixmont,						21 00
Belmont,						17 33
Brooks,						91 19
Brooksville,						40 00
Nos. 8 and 9, north of Sullivan,						7 00
No. 8, adjacent to Ellsworth,						20 00
Mariaville Plantation,						3 73
No. 10, adjoining Steuben,						22 67
Jackson,						21 33
Swanville,						13 33
Monroe,						
Thorndike, late Lincoln Plantation,						16 00
Knox,						25 33
Twenty-five Townships, east side of Penobscot River, to W. Bingham,						66 67
Bucksport,					118 00	154 00
Searsmont,					20 00	33 00
	122 00	1,947 50	722 00	2,282 58	866 00	2,659 40

WASHINGTON.

Years, ...	1796.		1810.		1820.	
Towns.	Rep's Pay.	State Tax.	Rep's Pay.	State Tax.	Rep's Pay.	State Tax.
Machias, ...	$44 00	$198 47	$28 00	$162 66	$114 00	$230 67
No. 5, east side Union River,		55 00				
No. 6, do. do. do.		49 17				
Steuben, late No. 4, . .		39 72		38 66		60 97
Columbia, late Nos. 12 and 13,		44 58		46 66		81 33
Addison, ...				48 00		44 67
Harrington, ...				37 33		61 33
Eastport, ...			24 00	78 66	52 00	120 89
Jonesborough, ...				53 33		57 33
Cherryfield, ...				13 33		22 67
Calais, ...						62 67
Lubec, ...					84 00	60 00
Robinstown, ...						34 67
No. 13, to J. Peck, . .						
Dennysville, ...						25 33
Township on State line, next Salem Academy Grant, .						3 20
Perry, ...						18 67
Cobscook, No. 9, . . .						8 00
No. 10, A. Hobart, . .						4 53
No. 11, Little Machias, . .						17 33
No. 12, Crane, ...						8 00
No. 13, ...						5 53
No. 14, ...						4 40
No. 15, Coopersville, . .						3 46
25 townships, to W. Bingham,						48 00
Nos. 11 and 12, Houlton, .						1 60
Half a township, on State line, next Groton Academy grant,						1 60
	44 00 [1]	386 94	52 00	478 63	250 00	986 85

[1] Nothing put down in its place of the County Aggregates.

Years, ...	1796.		1810.		1820.		1830.
Towns.	Rep's Pay.	State Tax.	Rep's Pay.	State Tax.	Rep's Pay.	State Tax.	State Tax.
Roxbury, ...	$202 00	$1,070 83	$270 00	$1,077 33	$154 00	$1,085 33	$633 75
Dorchester, . . .	134 00	829 17	262 00	584 00	112 00	677 33	474 75
Dedham, ...	116 00	629 45	156 00	544 00	94 00	522 67	307 50
Wrentham, . . .	94 00	534 86	132 00	452 00	128 00	426 67	222 00
Stoughton, . . .	138 00	495 69	74 00	170 66		130 67	84 00
Weymouth, . . .	94 00	448 06	114 00	424 00	76 00	366 67	246 00
Medfield, . . .	55 00	262 08	55 21	209 33	34 00	164 00	87 75
Dover, ...	39 00	184 17	40 79	154 66		124 00	70 50
Milton, ...	148 00	401 25	72 00	333 33	108 00	320 00	207 00
Quincy, ...	92 00	379 17	106 00	293 33	120 00	304 00	198 00
Franklin, . . .	139 25	378 06	92 00	334 66	74 00	300 00	147 75
Needham, . . .		362 22	118 00	241 33		218 67	113 25
Medway, ...	102 00	361 25	96 00	298 66		256 00	159 75
Braintree, . . .		359 44		301 33		254 67	136 50
Brookline, . . .	48 00	346 11	38 00	266 66	28 00	292 00	197 25
Randolph, . . .		326 67	76 00	232 00	62 00	201 33	156 00
Walpole, ...	36 00	264 17	84 00	225 33		221 33	135 75
Cohasset, ...	34 00	250 42	50 00	200 00		178 67	110 25
Sharon, ...	82 00	237 22	18 00	197 33		162 67	86 25
Bellingham, . . .		203 33	54 00	180 00	22 00	150 67	100 50
Foxborough, . . .		180 00	14 00	160 00		146 67	77 25
Canton, ...			68 00	209 33	10 00	188 00	119 25
	1,553 25	8,503 62	1,990 00	7,089 27	1,022 00	6,692 02	4,071 00

KENNEBECK.

Years, . . .	1810.		1820.	
Towns.	Rep's Pay.	State Tax.	Rep's Pay.	State Tax.
Augusta, . . .	$118 00	$202 66	$180 00	$220 00
Hallowell, . . .	228 00	216 00	194 00	281 33
Gardiner, . . .	68 00	102 00	168 00	157 33
Monmouth, . . .	58 00	97 33	104 00	136 00
Greene, . . .	20 00	98 66	52 00	144 00
Leeds, . . .	26 00	89 33	52 00	118 67
Winthrop, . . .	80 00	201 33	52 00	204 00
Readfield, . . .	42 00	160 00	80 00	178 67
Wayne, . . .		72 00	46 00	80 00
Fayette, . . .	18 00	78 66	36 00	82 67
Mount Vernon, . .	78 00	110 66	52 00	116 00
Belgrade, . . .	18 00	61 33	52 00	80 00
Sydney, . . .	6 00	142 66	52 00	185 33
Waterville, . .	84 00	112 00	104 00	141 33
West Pond, . .		12 00		
Rome, . . .		13 33		29 33
Vienna, . . .		34 66		48 00
New Sharon, . .	52 00	57 33	52 00	96 00
Chesterville, . .		20 00		52 00
Wilton, . . .		40 00	52 00	66 67
Farmington, . .		149 33	76 00	202 67
Pittston, . . .	18 00	102 00	52 00	126 67
Vassalborough, . .	118 00	204 00	164 00	262 67
Harlem, . . .		70 66	108 00	43 67
Winslow, . . .	42 00	74 66		96 33
Fairfax, . . .	28 00	40 00	96 00	86 33
Clinton, . . .	84 00	78 66	122 00	102 67
Unity, . . .	28 00	53 33	48 00	69 33
Malta, . . .			38 00	42 67
Temple, . . .				38 67
Twenty-five Mile Pond Plantation, . .				12 00
China, . . .			64 00	63 00
Joy, ...				14 67
Dearborn, . . .				36 00
Freedom, . . .			52 00	18 67
	1,214 00	2,694 58	2,148 00	3,633 35

OXFORD.

YEARS, . . .	1810.		1820.	
TOWNS.	Rep's Pay.	State Tax.	Rep's Pay.	State Tax.
Paris, . . .	$86 00	$129 33	$158 00	$153 33
Hebron, . . .	20 00	136 00		146 67
Buckfield, . . .	16 00	129 33		150 67
Turner, . . .	44 00	152 00	46 00	162 67
Livermore, . .	18 00	84 00	122 00	166 67
Hartford, . . .	16 00	46 66	46 00	78 67
Sumner, . . .		57 33		74 67
Norway, . . .	34 00	77 33		122 67
Fryeburg, . . .		128 00	136 00	145 33
Brownfield, . .	22 00	40 00	48 00	42 67
Hiram, . . .		14 66	48 00	33 33
Porter, . . .		17 33		28 00
Lovell, . . .		40 00		42 67
Waterford, . . .	48 00	86 66	52 00	106 67
Albany, . . .		17 33		18 67
Bethel, . . .	96 00	89 33	46 00	88 00
Jay, ...	56 00	73 33	52 00	138 67
Dixfield, . . .		11 33		34 67
Holmanston, . .		11 33		
Rumford, . . .		40 00	104 00	74 67
East Andover, . .		21 33		28 00
	456 00	1,402 61		
Denmark, ...			46 00	41 33
Gilead, ...				18 67
Newry, ...				22 67
Greenwood, ...				17 33
Woodstock, ...				14 67
Sweden, ...				
Weld, ...				28 00
Thompsontown, or Lunt's Grant, No. 1, . .				13 33
Howard's Gore, ...				5 33
Mexico, ...				10 67
Bradley's Grant, ...				13
No. 1 Letter A, ...				6 67
No. 2, Letter A, ...				6 53
No. 6, ...				6 27
No. 7, ...				6 93
No. 8, ...				6 40
Academy Land, adjoining Lovell, . . .				1 07
Academy Land, adjoining Gilead, . . .				4 00
Township No. 4, ...				6 67
Surplus township, Letter 3, to J. Peck, .				2 93
Tract, Letter D, to J. Gardner, . . .				4 67
Tract, Letter E, to J. Cummins, . . .				4 67
Town No. 1, 1st range, to M. Abbot, . .				5 07
—— No. 2, " " to T. Service, . .				4 53
—— No. 3, " " to T. Service, . .				11 46
—— No. 3, 2d " to W. Gilbert, . .				5 73
—— No. 3, 3d " to A. Cutter, . . .				3 07
—— No. 4, 3d " to Dunlap and Grant, .				2 93
			904 00	2,099 10

SOMERSET.

Years, . . .	1810.		1820.	
Towns.	Rep's Pay.	State Tax.	Rep's Pay.	State Tax.
Norridgewock, . .	$122 00	$86 66	$52 00	$98 67
Canaan, . . .	68 00	101 33	28 00	65 90
Fairfield, . . .	30 00	113 33	52 00	141 33
Anson, . . .		49 33	52 00	61 33
Starks, . . .	32 00	64 00		81 33
Mercer, . . .		20 00		46 67
Industry, . . .		24 00	52 00	49 33
New Vineyard, . .		37 33		45 33
Strong, . . .		30 66		45 33
Embden, . . .		24 00		34 67
New Portland, (late 7 mile Brook, . .		20 00		38 67
Madison, . . .		26 66	52 00	74 67
Cornville, . . .		36 00		52 00
Athens, . . .		18 66		37 33
Harmony, . . .		16 00		30 67
	252 00	667 96		
Avon, ...				26 67
Freeman, ...				25 33
Palmyra, ...				24 00
Solon, ...				34 67
St. Albans, ...				9 33
North Hill, ...				9 33
Bloomfield, ...			114 00	83 43
Bingham, ...				12 00
Phillips, ...				17 33
Kingfield, ...				5 33
Moscow, ...				5 33
Corinna, ...				9 33
Ripley, ...				9 33
Sebasticook, including No. 5, 2d range, . .				8 27
Warsaw, late Snakeroot Hill, ...				8 00
Township No. 7, 7th range, ...				5 33
Bingham, No. 1, east side Kennebec River, .				
Township No. 3, 1st range, east side Kennebec River,				
——— No. 2, 2d " " " "				
——— No. 3, 2d " " " "				
——— No. 1, 1st " west side " "				5 33
——— No. 2, 1st " " " "				4 00
——— No. 1, 2d " " " "				
——— No. 2, 2d " " " "				
——— No. 3, 1st " north of Plymouth claim granted to J. Warren, ...				9 33
Part of town No. 5, 2d range, granted to J. Barrett,				
One million acres, Kennebec tract, granted to W. Bingham, ...				169 34
Part of township No. 5, 2d range, granted to W. Shepard, ...				
			402 00	1,384 24

PENOBSCOT.

YEARS,	1820.	
TOWNS.	Rep's Pay.	State Tax.
Bangor,	$126 00	$112 67
Orono,		26 33
Hampden,	50 00	149 33
Dixmont,		45 33
Hermon,		13 67
Carmel,		13 33
Levant,		14 33
Corinth,		17 33
Exeter,		24 00
New Charlestown,		23 33
Garland,		25 33
Sangerville,		20 00
Sebec,		16 00
Foxcroft,		19 33
Dexter,		20 00
Guilford,		16 67
Orrington,	52 00	79 33
Eddington,		27 00
Brewer,		75 33
Newport,		20 00
Newburgh, late No. 2, 1st range,		22 00
Township No. 4, 2d range,		5 00
No. 1, 3d range,		7 00
No. 3, 3d range,		10 67
No. 1, 4th range,		3 00
Blakesburg, No. 1, 5th range,		3 00
No. 1, 6th range,		2 00
Atkinson, late No. 2, 6th range,		9 00
No. 3, 6th range,		5 67
Williamsburg,		3 00
Brownville.		5 00
Sunk Haze,		2 39
Nichol's Stream,		3 00
No. 5, 9th range, granted to Boston,		2 00
No. 3, 7th range,		3 00
No. 1, 7th range,		2 00
	228 00	846 37

HAMPDEN.

Years, . . .	1820.		1830.
Towns.	Rep's Pay.	State Tax	State Tax
Springfield, . .	$104 00	$537 33	$ 449 25
Longmeadow, . .	84 00	196 00	120 00
Wilbraham, . .		258 67	157 50
Monson, . . .	136 00	241 33	171 00
Brimfield, . . .	136 00	241 33	169 50
South Brimfield, .	36 00	102 67	
Holland, . . .		70 67	41 25
Palmer, . . .		138 67	90 00
Ludlow, . . .		93 33	85 50
West Springfield, .	132 00	581 33	337 50
Westfield, . .	92 00	366 67	225 00
Southwick, . .	84 00	186 67	133 50
Granville, . . .	82 00	237 33	129 00
Tolland, . . .		110 67	56 25
Blandford, . . .	106 00	241 33	129 75
Chester, . . .	32 00	185 33	94 50
Russell, . . .		60 00	36 00
Montgomery, . .		65 33	36 75
Wales, . . .			60 75
	1,024 00	3,914 66	2,523 00

FRANKLIN.

Years, . . .	1820.		1830.
Towns.	Rep's Pay.	State Tax.	State Tax.
Greenfield, . .	$136 00	$233 33	$162 00
Gill, ...		97 33	63 75
Bernardston, . .		130 67	76 50
Leyden, . . .		136 00	79 50
Shelburne, . .	32 00	149 33	87 75
Coleraine, . . .	80 00	289 33	168 75
Heath, . . .		100 00	71 25
Rowe, . . .		88 00	54 50
Charlemont, . .	32 00	122 67	81 00
Buckland, . . .		126 67	76 50
Hawley, . . .	48 00	120 00	72 75
Ashfield, . . .		221 33	133 50
Conway, . . .	126 00	312 00	167 25
Deerfield, . . .	64 00	349 33	192 00
Whately, . . .		164 00	96 00
Northfield, . .		221 33	155 25
Warwick, . . .	70 00	202 67	110 25
Orange, . . .	48 00	126 67	85 50
Montague, . .		138 67	85 50
Sunderland, . .	32 00	93 33	63 00
Leverett, . . .		85 33	59 25
Wendell, . . .		116 00	70 50
New Salem, . .	108 00	282 67	132 27
Shutesbury, . .		100 00	61 98
Erving's Grant, . .		24 00	20 25
Munroe, . . .			4 75
	776 00	4,030 66	2,431 50

AGGREGATE OF COUNTY TAXES.

YEARS.	1796.			1810.		
COUNTIES.	Rep's Pay.	State Tax.	Total.	Rep's Pay.	State Tax	Total.
SUFFOLK,	$496 00	$13,177 08	$13,673 08	$1,064 00	$16,963 99	$18,027 99
ESSEX,	1,204 00	17,819 58	19,023 58	4,428 00	20,135 93	24,563 93
MIDDLESEX,	1,626 00	13,956 11	15,582 11	3,396 00	12,321 87	15,717 87
WORCESTER,	1,832 00	16,966 11	18,798 11	4,122 00	14,340 48	18,462 48
HAMPSHIRE,	1,426 00	14,980 14	16,406 14	5,126 00	13,167 77	18,293 77
BERKSHIRE,	670 00	6,955 42	7,625 42	1,952 00	6,107 24	7,969 24
PLYMOUTH,	558 00	7,932 08	8,490 08	1,318 00	7,011 93	8,329 93
BRISTOL,	502 00	7,197 09	7,699 09	1,264 00	6,330 60	7,594 60
BARNSTABLE,	236 00	2,773 19	3,009 19	936 00	2,883 97	3,819 17
DUKES,	20 00	731 39	751 39	52 00	626 66	678 66
NANTUCKET,	76 00	888 47	964 47	448 00	1,260 00	1,708 00
YORK,	450 00	6,678 33	7,128 33	1,840 00	6,221 29	8,061 29
CUMBERLAND,	300 00	5,742 78	6,042 78	2,218 00	6,473 26	8,691 26
LINCOLN,	222 00	6,759 03	6,981 03	1,686 00	4,931 90	6,617 90
HANCOCK,	62 00	1,947 50	2,009 50	722 00	2,282 58	3,004 58
WASHINGTON,		373 61	373 61[2]	52 00	478 63	530 63
NORFOLK,	688 00	8,503 62	9,191 62	1,990 00	7,089 27	9,079 27
KENNEBECK,				1,214 00	2,694 58	3,908 58
OXFORD,				456 00	1,402 61	1,858 61
SOMERSET,				252 00	667 96	919 96
	10,368 00 [1]	133,381 53	143,749 53	34,536 00	133,302 52	167,838 52

[1] The totals of Pay for Representatives, in 1796, in each County, exceed those which hold their places in the County Aggregates.—[2] Less than the totals of the Towns.

AGGREGATE OF COUNTY TAXES IN MASSACHUSETTS.

YEARS,	1820.			1830.
COUNTIES.	Rep's Pay.	State Tax.	Total.	State Tax.
SUFFOLK,	$888 00	$21,022 66	$21,910 66	$25,004 25
ESSEX,	2,154 00	18,421 26	20,575 26	10,373 25
MIDDLESEX,	2,342 00	11,344 01	13,686 01	6,921 00
NORFOLK,	1,022 00	6,692 02	7,714 02	4,071 00
PLYMOUTH,	904 00	5,930 68	6,834 68	3,480 75
BARNSTABLE,	292 00	2,427 99	2,719 99	1,595 25
DUKES,		476 00	476 00	285 00
NANTUCKET,	46 00	2,188 00	2,234 00	1,491 00
WORCESTER,	2,686 00	12,749 31	15,435 31	7,649 25
HAMPDEN,	1,024 00	3,914 66	4,938 66	2,523 00
HAMPSHIRE,	854 00	4,021 35	4,875 35	2,442 75
FRANKLIN,	773 00	4,030 66	4,806 66	2,431 50
BERKSHIRE,	1,540 00	5,322 64	6,862 64	3,051 00
BRISTOL,	1,096 00	5,974 65	7,070 65	3,681 00
	15,624 00	104,515 89	120,139 89	75,000 00

AGGREGATE OF COUNTY TAXES IN MAINE.

Year,	1820.		
Counties.	Rep's Pay.	State Tax.	Total.
York,	$1,464 00	$5,656 00	$7,120 00
Cumberland,	1,562 00	6,410 49	7,972 49
Lincoln,	1,892 00	5,190 65	7,082 65
Kennebeck,	2,148 00	3,633 35	5,781 35
Oxford,	904 00	2,099 10	3,003 10
Somerset,	402 00	1,384 24	1,786 24
Hancock,	866 00	2,659 40	3,525 40
Penobscot,	228 00	846 37	1,074 37
Washington,	250 00	986 85	1,236 85
	9,716 00	28,866 45	38,582 45
Massachusetts Proper,	15,624 00	104,515 89	120,139 89
	25,340 00	133,382 34	158,722 34

The Proportion of the several Towns to a Tax of $75,000, *adopted in* 1844.

As the two State Taxes for the years 1844 and 1845, were of the same amount with regard to every County and every Town except in one instance, the former is presented here for a specimen of both Taxes. The lists are thus adduced as originally published, though containing a few mistakes.

Suffolk County.	
Boston,	$25,488 75
Chelsea,	180 75
Essex County.	
Amesbury,	$161 25
Andover,	384 75
Beverly,	342 75
Boxford,	98 25
Bradford,	114 00
Danvers,	484 50
Essex,	117 00
Georgetown,	94 50
Gloucester,	249 75
Hamilton,	61 50
Haverhill,	322 50
Ipswich,	205 50
Lynn,	383 25
Lynnfield,	42 75
Manchester,	90 00
Marblehead,	427 50
Methuen,	153 00
Middleton,	54 75
Newbury,	243 75
Newburyport,	786 75
Rockport,	102 75
Rowley,	67 50
Salem,	2,443 50
Salisbury,	191 25
Saugus,	59 25
Topsfield,	98 25
Wenham,	52 50
West Newbury,	124 50
Middlesex County.	
Acton,	$70 50
Ashby,	86 25
Bedford,	62 25
Boxborough,	37 50
Billerica,	108 00
Brighton,	120 75
Burlington,	36 00
Cambridge,	1,102 50
Carlisle,	51 75
Charlestown, and Somerville,	1,022 25
Chelmsford,	117 00
Concord,	157 50
Dracut,	138 00
Dunstable,	49 50
Framingham,	221 25
Groton,	185 25
Holliston,	112 50
Hopkinton,	135 75
Lexington,	147 75
Lincoln,	60 00
Littleton,	60 00
Lowell,	2,478 00
Malden,	159 75
Marlboro',	172 50
Medford,	275 25
Natick,	78 75
Newton,	234 00
Pepperell,	98 25
Reading,	131 25
Sherburne,	84 00
Shirley,	63 00
South Reading,	80 25
Stoneham,	62 25
Stow,	87 75
Sudbury,	107 25
Townsend,	99 00
Tewksbury,	87 00
Tyngsborough,	68 25
Waltham,	267 00
Watertown,	241 50
Wayland,	62 25
West Cambridge,	123 00
Westford,	93 75
Wilmington,	53 25
Woburn,	191 25
Weston,	99 00
Worcester County.	
Ashburnham,	$111 00
Athol,	94 50
Auburn,	48 00
Barre,	248 25
Berlin,	51 75
Bolton,	103 50
Boylston,	63 75
Brookfield,	172 50

Charlton,	162 75
Dana,	33 00
Douglass,	146 25
Dudley,	114 75
Fitchburg,	191 25
Gardner,	93 00
Grafton,	210 75
Hardwick,	152 25
Harvard,	113 25
Holden,	138 75
Hubbardston,	111 75
Lancaster,	123 75
Leominster,	160 50
Leicester,	173 25
Lunenburg,	105 00
Mendon,	332 25
Milford,	114 00
Millbury,	141 00
New Braintree,	95 25
Northborough,	96 00
Northbridge,	79 50
North Brookfield,	112 50
Oakham,	75 25
Oxford,	165 75
Paxton,	42 75
Petersham,	165 00
Phillipston,	73 50
Princeton,	121 50
Royalston,	118 50
Rutland,	110 25
Shrewsbury,	113 25
Southborough,	78 75
Southbridge,	145 50
Spencer,	127 50
Sterling,	126 75
Sutton,	185 25
Sturbridge,	157 50
Templeton,	150 00
Upton,	89 25
Uxbridge,	185 25
Warren,	114 00
Webster,	122 25
Westborough,	115 50
West Boylston,	94 50
Westminster,	121 50
Winchendon,	122 25
Worcester,	914 25

HAMPSHIRE COUNTY.

Amherst,	$171 00
Belchertown,	138 00
Chesterfield,	66 00
Cummington,	66 75
Easthampton,	48 75
Enfield,	70 50
Granby,	62 25
Greenwich,	44 25
Goshen,	36 00
Hadley,	129 75
Hatfield,	112 50
Middlefield,	57 75
Northampton,	297 00
Norwich,	46 50
Pelham,	45 75
Plainfield,	55 50
Prescott,	42 00
South Hadley,	76 50
Southampton,	65 25
Westhampton,	45 00
Ware,	105 00
Williamsburg,	89 25
Worthington,	81 75

HAMPDEN COUNTY.

Blandford,	$105 75
Brimfield,	114 75
Chester,	68 25
Granville,	78 75
Holland,	30 00
Longmeadow,	90 75
Ludlow,	96 75
Monson,	164 25
Montgomery,	27 75
Palmer,	179 25
Russell,	35 25
Southwick,	78 75
Springfield,	935 25
Tolland,	44 25
Wales,	39 00
Westfield,	225 25
West Springfield,	246 75
Wilbraham,	103 50

FRANKLIN COUNTY.

Ashfield,	$90 75
Bernardston,	57 00
Buckland,	45 75
Charlemont,	62 25
Coleraine,	112 50
Conway,	109 50
Deerfield,	148 50
Erving,	16 50
Gill,	48 00
Greenfield,	146 25
Hawley,	50 25
Heath,	52 50
Leyden,	44 25
Leverett,	45 70
Monroe,	12 00
Montague,	66 75
New Salem,	72 00
Northfield,	114 75
Orange,	81 00
Rowe,	43 50
Shelburne,	67 50
Shutesbury,	48 75

Sunderland,	48 75
Warwick,	70 50
Wendell,	50 25
Whately,	61 50

Berkshire County.

Adams,	$210 00
Alford,	27 00
Becket,	60 75
Cheshire,	83 25
Clarksburg,	16 50
Dalton,	71 25
Egremont,	65 25
Florida,	19 50
Great Barrington,	168 75
Hancock,	81 75
Hinsdale,	61 50
Lanesborough,	90 75
Lee,	132 00
Lenox,	84 00
Mount Washington,	15 75
New Ashford,	19 50
New Marlboro',	104 25
Otis,	57 75
Peru,	42 00
Pittsfield,	281 25
Richmond,	61 50
Sandisfield,	98 25
Savoy,	35 25
Stockbridge,	123 75
Sheffield,	168 00
Tyringham,	70 50
Washington,	41 25
West Stockbridge,	80 25
Williamstown,	147 75
Windsor,	53 25
Boston Corner,	2 25

Norfolk County.

Braintree,	$143 25
Bellingham,	73 50
Brookline,	181 50
Canton,	146 25
Cohasset,	81 75
Dedham,	309 75
Dover,	48 75
Dorchester,[1]	426 25
Foxborough,	70 50
Franklin,	111 00
Medfield,	60 00
Medway,	133 50
Milton,	169 50
Needham,	162 00
Quincy,	247 50
Randolph,	213 00
Roxbury,	825 75
Sharon,	81 75
Stoughton,	112 50
Walpole,	165 00
Weymouth,	235 50
Wrentham,	168 75

Bristol County.

Attleborough,	$215 25
Berkley,	47 25
Dartmouth,	277 50
Dighton,	92 25
Easton,	112 50
Fairhaven,	390 00
Fall River,	641 25
Freetown,	104 25
Mansfield,	80 25
New Bedford,	1,510 50
Norton,	147 00
Pawtucket,	140 25
Raynham,	72 00
Rehoboth,	127 50
Seekonk,	108 00
Somerset,	62 25
Swanzy,	93 00
Taunton,	582 00
Westport,	175 50

Plymouth County.

Abington,	$144 00
Bridgewater,	140 25
Carver,	54 00
Duxbury,	189 00
East Bridgewater,	97 50
Halifax,	42 00
Hanover,	86 25
Hanson,	62 25
Hingham,	219 75
Hull,	15 75
Kingston,	105 75
Marshfield,	117 75
Middleborough,	282 75
North Bridgewater,	122 25
Pembroke,	81 00
Plymouth,	415 50
Plympton,	48 00
Rochester,	208 50
Scituate,	237 00
Wareham,	135 00
West Bridgewater,	77 25

Barnstable County.

Barnstable,	$216 00
Brewster,	60 00
Chatham,	85 50
Dennis,	123 00
Eastham,	38 25
Falmouth,	180 75
Harwich,	80 25
Orleans,	57 75
Provincetown,	119 25

[1] The 25 cents here stands 75 cents in the tax for 1845.

Sandwich,	215	25	
Truro,	47	25	
Wellfleet,	59	25	
Yarmouth,	128	25	

DUKES COUNTY.		
Chilmark,	$74	25
Edgartown,	127	50
Tisbury,	90	75

NANTUCKET COUNTY.		
Nantucket,	$1,473	00

AGGREGATE OF COUNTY TAXES.

SUFFOLK,	$25,669	50	
ESSEX,	7,957	50	
MIDDLESEX,	9,579	75	
WORCESTER,	7,730	25	
HAMPSHIRE,	1,953	00	
HAMPDEN,	2,684	25	
FRANKLIN,	1,767	00	
BERKSHIRE,	2,574	75	
NORFOLK,	4,047	75	
BRISTOL,	4,978	50	
PLYMOUTH,	2,881	50	
BARNSTABLE,	1,410	75	
DUKES,	292	50	
NANTUCKET,	1,473	00	
	$75,000	00	

Table of Taxes from 1795 *to* 1845.

YEARS.	REP'S TAX.	STATE TAX.	TOTAL.	POLLS.	ESTATE.
1795, June 22.	$16,289 17	$133,470 56	$149,759 73	28 cts.	6 per cent. of the value taxed, except unimproved lands 2 per cent.
1796, June 13.	20,899 50	133,394 86	154,294 36	" "	
1797, Feb. 22.	10,368 00	133,381 53	143,749 53	" "	
1798, Feb. 24.	18,560 00	133,381 53	151,941 53	" "	
1799, Feb. 28.	21,438 00	133,435 13	154,873 13	" "	
1800, Feb. 24.	20,554 00	133,435 13	153,989 13	" "	
1801, Feb. 28.	23,776 00	133,435 13	157,211 13	" "	
1802, March 10.	21,952 00	133,331 85	155,283 85	27 cts.	
1803, Feb. 26.	27,392 00	133,331 85	160,723 85	" "	
1804, March 7.	23,782 00	133,302 52	157,084 52	" "	
1905, March 14.	30,856 00	133,302 52	164,158 52	" "	
1806, March 12.	26,078 00	133,302 52	159,380 52	" "	
1807.	38,590 00	133,302 52	171,892 52	" "	
1808, March 12.	36,132 00	133,302 52	169,434 52	" "	
1809, March 4.	45,736 00	133,302 52	179,038 52	" "	
1810, March 5.	34,536 00	133,302 52	167,838 52	" "	
1811, Feb. 26.	35,214 00	133,302 52	168,516 52	" "	
1812, Feb. 27.	26,416 00	133,333 97	159,749 97	" "	
1813, Feb. 26.	33,333 49	133,333 97	166,667 46	" "	
1814, Feb. 28.		133,334 92	133,334 92	14 cts.	
1815, March 2.	52,640 00	133,334 92	185,974 92	" "	
1816, Feb. 16.	28,494 00	133,328 52	161,822 52	" "	
1816, Dec. 14.	28,412 00	133,342 32	161,754 32	" "	
1818, Feb. 21.	21,396 00	133,342 32	154,738 32	" "	
1819, Feb. 18.	17,032 00	133,302 52	150,334 52	" "	
1820, Feb. 25.	25,340 00	133,382 34	158,722 34	" "	
1821, Feb. 13.	16,580 00	104,515 89	121,095 89	" "	
1822, Feb. 23.	18,692 00	75,000 00	93,692 00	11 cts.	
1823, Feb. 11.	20,480 00	75,000 00	95,480 00	" "	
1824, Feb. 21.	16,990 00	75,000 00	91,990 00	" "	
1829, June 12.		75,000 00	75,000 00	1-6 part of the Tax on Polls.	5-6 parts of the Tax on Property.
1830, March 9.		75,000 00	75,000 00		
1831, Feb. 28.		75,000 00	75,000 00		
1844, March 22.		75,000 00	75,000 00		
1845, March 7.		75,000 00	75,000 00		

Proportionate Taxation.

The subsequent Table relates to Massachusetts, aside from Maine, to 1820, when the latter became an independent State. It shows the proportion which each town was required to pay on every $1,000 of the entire taxes, assessed by order of the legislature, for the course of several decades of years. Such a proportion included the following sums for each poll: From 1801 to 1821, two mills; from 1821 to 1831, one mill and a half; and from 1831 to the present, one mill and a quarter.

SUFFOLK COUNTY.

	1801.	1811.	1821.[1]	1831.	1840.
Boston,	$125 22	$137 02	$331 66	$329 33	$302 74
Hingham,[2]	3 98				
Chelsea,	1 58	1 08	1 73	1 18	2 71
Hull,[2]	36				
	131 14	138 10	333 39	330 51	305 45

ESSEX COUNTY.

	1801.	1811.	1821.	1831.	1840.
Salem,	$41 40	$35 86	$47 30	$37 18	$30 33
Danvers,	6 14	5 89	6 71	7 14	6 54
Ipswich,	6 00	5 02	3 25	3 10	2 95
Newbury,	8 27	9 89	5 46	4 35	3 61
Newburyport,	23 13	15 50	14 47	10 28	10 15
Marblehead,	10 89	10 54	7 95	6 56	5 94
Lynn,	4 16	5 25	4 90	5 00	6 18
Lynnfield,	82	77	70	65	63
Andover,	5 93	4 87	5 66	6 00	5 46
Beverly,	9 13	6 65	6 03	5 10	4 90
Rowley,	3 20	2 69	2 62	2 49	1 02
Salisbury,	3 19	2 96	2 74	3 12	2 76
Haverhill,	4 28	4 25	4 36	4 81	4 62
Gloucester,	7 83	6 85	6 52	5 88	4 18
Topsfield,	1 65	1 47	2 11	1 70	1 38
Amesbury,	2 67	2 72	2 44	2 64	2 36
Bradford,	2 58	2 32	2 33	2 00	1 75
Methuen,	2 18	1 86	1 96	2 41	2 23
Boxford,	2 11	1 69	1 67	1 38	1 33
Wenham,	1 08	81	77	80	76
Manchester,	1 57	1 45	1 47	1 42	1 33
Hamilton,	1 60	1 33	1 23	1 04	87
Middleton,	1 21	1 03	81	78	77
Saugus,			91	1 08	92
Essex,			1 75	1 67	1 71
West Newbury,			2 19	2 06	1 76
Georgetown,					1 45
Rockport,					1 75
	152 29	131 67	138 31	120 64	109 64

[1] Though the Resolve of June 10, 1813, quoted on page 495 of this work, sets each poll at one mill, yet 1½ mills were assessed, in 1821, on each poll.

[2] Set off to Plymouth County, June 18, 1803.

MIDDLESEX COUNTY.

	1801.	1811.	1821.	1831.	1840.
Cambridge,	$5 89	$3 93	$6 59	$8 57	$14 33.3
Watertown,	3 06	3 02	3 02	2 61	3 17.3
Charlestown,	7 71	9 52	11 83	11 82	13 92
Woburn,	2 31	1 79	2 06	2 44	2 94.9
Concord,	3 62	2 95	2 96	2 50	2 20.2
Newton,	3 18	2 92	2 99	3 10	3 31.1
Reading,	3 52	2 99	1 95	2 11	2 04.9
Marlborough,	3 47	2 83	2 79	3 08	2 40.8
Billerica,	2 38	1 98	2 01	1 78	1 52.9
Framingham,	2 84	2 47	2 71	3 00	3 12
Lexington,	2 31	1 80	1 76	1 95	2 11.3
Chelmsford,	2 35	1 83	2 02	1 89	1 68.9
Sherburne,	1 68	1 43	1 37	1 37	1 19.8
Sudbury,	2 22	1 79	1 89	1 88	1 53.2
Malden,	2 23	2 22	2 44	2 04	2 40.4
Weston,	2 35	2 00	1 98	1 80	1 37.4
Medford,	2 62	3 12	3 19	4 07	3 69.6
Hopkinton,	2 37	2 02	2 06	2 30	2 01
Westford,	2 16	1 72	1 83	1 69	1 32.9
Waltham,	2 60	2 21	3 14	3 38	3 57.1
Stow,	1 56	1 17	1 28	1 46	1 22.9
Boxborough,	66	57	59	69	53.1
Groton,	2 93	2 69	2 82	2 71	2 54.9
Shirley,	1 06	90	94	1 14	91.8
Pepperell,	1 78	1 44	1 61	1 59	1 47.5
Townsend,	1 56	1 38	1 47	1 55	1 52
Dracut,	2 11	1 70	1 70	2 19	1 91.9
Bedford,	1 43	1 05	1 12	99	91.3
Holliston,	2 11	1 70	1 76	1 67	1 76.2
Acton,	1 50	1 12	1 24	1 19	1 04.4
Carlisle,	1 16	92	87	78	72.6
Dunstable,	89	74	80	82	70.4
East Sudbury,	1 67	1 34	1 34	1 22	Wayland 91.5
Lincoln,	1 45	1 15	1 11	1 01	82.7
Tyngsborough,	1 15	1 02	97	1 10	96.2
Tewksbury,	1 43	1 07	1 11	1 80	1 19.7
Wilmington,	1 17	97	1 05	96	76.6
Ashby,	1 57	1 35	1 43	1 44	1 28.3
Littleton,	1 45	1 27	1 27	1 11	87.2
Natick,	1 19	1 14	1 24	1 21	1 21.9
Stoneham,	71	62	72	85	98.4
Burlington,	1 04	79	79	68	53.2
West Cambridge,		1 51	1 63	1 68	1 74.9
Brighton,		1 43	1 69	1 85	1 72.5
South Reading,			1 14	1 46	1 27.6
Lowell,				11 40	31 78
	92 44	83 58	92 28	107 93	131 29

HAMPSHIRE COUNTY.

	1801.	1811.	1821.	1831.	1840.
Springfield,	$3 28	$4 21			
West Springfield,	4 50	4 48			
Wilbraham,	2 02	2 05			
Northampton,	4 24	4 11	$4 38	$4 22	$4 15
Easthampton,	80	71	70	63	70
South Hadley,	1 24	1 08	1 21	1 09	1 19
Amherst,	2 11	2 16	2 45	2 54	2 42
Granby,	1 12	1 05	1 13	1 07	92
Whately,	1 14				
Williamsburg,	1 45	1 42	1 45	1 41	1 28
Westfield,	2 89	2 79			
Deerfield,	2 84				
Conway,	3 17				
Sunderland,	82				
Brimfield,	2 14	1 90			
South Brimfield,	86	80			
Holland,	67	55			
New Salem,	2 50				
Ashfield,	1 83				
Worthington,	1 88	1 66	1 54	1 36	1 18
Chesterfield,	1 73	1 40	1 51	1 27	97
Monson,	1 99	1 90			
Pelham,	1 32	1 14	1 22	87	71
Hadley,	2 05	2 03	1 94	1 90	1 88
Palmer,	1 28	1 14			
Montague,	1 24				
Northfield,	1 85				
Belchertown,	2 22	2 63	2 35	2 40	2 12
Coleraine,	2 27				
Charlemont,	91				
Shelburne,	1 42				
Southwick,	1 36	1 56			
Granville,	3 13	1 89			
Greenfield,	2 10				
Gill,	86				
Greenwich,	1 06	1 37	92	70	68
Southampton,	1 54	1 32	1 24	1 18	1 01
Warwick,	1 92				
Orange,	1 20				
Blandford,	2 15	1 84			
Ware,	1 16	1 09	1 09	1 72	1 55
Leverett,	78				
Chester,	1 61	1 54			
Bernardston,	1 16				
Leyden,	1 18				
Shutesbury,	88				
Wendell,	88				
Goshen,	99	82	87	63	54
Tolland,		86			
Ludlow,	72	76			
Westhampton,	1 25	1 16	1 05	89	68
Norwich,	1 04	92	89	74	70
Rowe,	74				
Heath,	75				

Buckland,	1 03				
Cummington,	1 34	1 20	1 19	1 20	1 02
Plainfield,	97	1 20	1 14	1 02	1 83
Longmeadow,	1 47	1 51			
Hawley,	1 08				
Middlefield,	1 15	1 05	1 04	90	91
Russell,	42	48			
Montgomery,	62	58			
Hatfield,	1 94	1 61	1 81	1 54	1 48
Enfield,			1 03	1 05	1 03
Prescott,				69	65
	98 76	61 97	32 15	31 02	28 60

PLYMOUTH COUNTY.

	1801.	1811.	1821.	1831.	1840.
Plymouth,	$5 44	$4 97	$5 48	$5 36	$5 84
Scituate,	4 90	4 40	4 25	3 66	3 40
Duxbury,	2 49	2 75	2 84	2 53	2 74
Marshfield,	2 72	2 11	2 33	1 87	1 69
Bridgewater,	8 51	6 92	6 95	1 90	2 03
Middleboro',	6 38	5 55	5 33	4 72	4 20
Rochester,	3 38	3 37	3 20	2 83	3 19
Plympton,	1 18	1 05	1 07	81	73
Pembroke,	3 25	2 59	1 55	1 36	1 18
Kingston,	2 09	1 71	1 74	1 51	1 53
Abington,	2 74	2 16	2 17	2 26	2 34
Hanover,	1 84	1 63	1 58	1 26	1 27
Halifax,	1 08	86	82	70	65
Wareham,	1 07	93	99	1 77	1 92
Carver,	1 18	98	1 03	92	83
Hingham,		3 54	3 73	3 60	3 26
Hull,		26	34	29	24
Hanson,			1 01	94	90
East Bridgewater,				1 52	1 54
North Bridgewater,				1 64	1 95
West Bridgewater,				1 15	1 12
	48 25	45 78	46 41	42 60	42 55

BRISTOL COUNTY.

	1801.	1811.	1821.	1831.	1840.
Taunton,	$5 51	$4 66	$5 42	$7 46	$8 12
Rehoboth,	5 32	4 96	2 61	2 33	1 84
Swansey,	1 85	1 84	1 65	1 55	1 31
Dartmouth,	3 53	3 14	3 48	3 69	4 03
Norton,	2 38	2 02	2 03	1 92	2 00
Attleborough,	3 49	3 31	3 20	3 07	3 11
Dighton,	2 21	1 87	67	1 54	1 34
Freetown,	3 42	1 84	1 75	1 73	1 55
Raynham,	1 69	1 34	1 13	1 17	1 09
Easton,	2 04	1 82	1 88	1 91	1 65
Mansfield,	1 34	1 13	1 06	1 13	1 20
Berkley,	1 54	1 19	1 07	82	72

New Bedford, .	8 05	11 13	10 40	14 85	19 46
Westport, .	3 68	3 07	2 79	2 76	2 55
Somerset, .	1 43	1 13	1 10	99	90
Troy, . .		1 30	1 88	4 82 Fall R.	8 59
Wellington, .			1 11		
Fairhaven, .			3 42	3 62	5 24
Seekonk, . .			2 72	1 86	1 59
Pawtucket, .				1 40	2 14
	47 48	45 75	49 08	58 62	68 43

BARNSTABLE COUNTY.

	1801.	1811.	1821.	1831.	1840.
Barnstable, .	$3 42	$3 34	$3 60	$3 27	$3 28
Sandwich, .	3 42	2 87	3 09	3 46	3 22
Yarmouth, .	2 12	2 06	2 03	1 89	1 95
Eastham, .	63	64	53	60	62
Harwich, .	2 85	1 53	1 11	1 33	1 50
Wellfleet, .	97	1 03	92	1 13	1 18
Falmouth, .	2 49	2 64	2 97	2 99	2 60
Truro, . .	1 01	97	75	93	93
Chatham, .	1 36	1 26	1 38	1 43	1 42
Provincetown, .	86	92	1 31	1 32	1 85
Dennis, . .	1 44	1 26	1 35	1 70	1 98
Orleans, .	1 06	1 02	1 05	1 08	1 05
Brewster, .		1 18	1 18	1 08	95
	21 63	20 72	21 27	22 21	22 53

DUKES COUNTY.

	1801.	1811.	1821.	1831.	1840.
Edgartown, .	$1 44	$1 15	$1 26	$1 31	$1 84
Chilmark, .	1 87	1 26	1 24	95	1 00
Tisbury, . .	1 39	1 30	1 30	1 10	1 37
	4 70	3 71	3 80	3 36	4 21

NANTUCKET COUNTY.

	1801.	1811.	1821.	1831.	1840.
Nantucket, .	$9 45	$15 57	$19 88	$17 25	$18 70

WORCESTER COUNTY.

	1801.	1811.	1821.	1831.	1840.
Worcester, .	$6 40	$6 99	$8 26	$10 73 [1]	$11 74
Lancaster, .	2 63	2 32	2 38	2 07	1 84
Mendon, .	2 77	2 43	3 02	4 01	4 50
Brookfield, .	5 67	4 58	3 11	2 92	2 48
Oxford, . .	1 82	1 61	1 69	2 92	2 28

[1] Including an unincorporated tract of land adjacent.

Charlton,	3 76	3 48	3 23	2 88	2 31
Sutton,	4 36	3 51	2 30	2 51	2 61
Leicester,	2 12	1 84	1 95	2 35	2 33
Spencer,	2 58	2 10	2 27	2 07	1 82
Rutland,	2 47	2 12	2 16	1 86	1 58
Oakham,	1 25	1 13	1 15	1 20	1 09
Hubbardston,	1 86	1 65	1 70	1 75	1 66
New Braintree,	1 63	1 30	1 47	1 43	1 26
Southborough,	1 45	1 27	1 49	1 29	1 15
Westborough,	2 04	1 69	1 72	1 74	1 68
Northborough,	1 33	1 17	1 41	1 37	1 36
Shrewsbury,	1 99	1 86	2 10	1 73	1 63
Lunenburg,	2 09	1 70	1 74	1 60	1 45
Fitchburg,	1 76	1 80	1 86	2 31	2 78
Uxbridge,	2 39	2 17	2 31	2 93	2 56
Northbridge,	85	77	86	1 10	1 18
Harvard,	2 38	1 98	1 92	1 87	1 64
Bolton,	1 69	1 49	1 56	1 52	1 44
Berlin,	99	85	92	82	78
Sturbridge,	3 12	2 80	2 37	2 34	2 20
Hardwick,	2 68	2 08	2 22	2 39	2 09
Western,	1 81	1 49	1 53	1 62 Warren	1 57
Leominster,	2 07	2 03	2 19	2 13	2 32
Holden,	2 08	1 64	1 76	1 94	1 99
Douglass,	1 39	1 19	1 31	1 76	2 01
Grafton,	1 88	1 63	1 95	2 90	2 98
Petersham,	2 82	2 32	2 35	2 30	2 28
Royalston,	1 84	1 63	1 73	1 74	1 78
Westminster,	2 30	2 21	2 13	1 85	1 76
Athol,	1 58	1 45	1 53	1 48	1 40
Templeton,	1 75	1 52	1 68	2 01	2 09
Princeton,	2 27	1 91	2 12	1 74	1 68
Ashburnham,	1 45	1 42	1 44	1 49	1 62
Winchendon,	1 88	1 59	1 54	1 72	1 79
Upton,	1 35	1 14	1 10	1 46	1 35
Dudley,	1 75	1 72	1 85	2 34	1 59
Paxton,	1 10	97	85	77	65
Barre,	3 67	3 09	3 12	3 27	3 48
Ward,	1 09	87	82	85 Auburn	66
Milford,	1 64	1 44	1 72	1 64	1 72
Sterling,	2 93	2 36	2 45	2 20	1 83
Boylston,	1 91	1 20	1 25	1 08	92
Gardner,	99	1 03	1 01	1 14	1 34
Gerry,	1 32	1 18 Phillipston	1 22	1 34	1 03
Dana,	57	61	65	63	53
West Boylston,		1 07	1 17	1 20	1 32
North Brookfield,			1 44	1 66	1 62
Millbury,			1 42	2 10	2 12
Southbridge,			1 42	1 70	2 09
Webster,					1 65
	107 52	95 40	101 99	109 77	[1]108 61

[1] 108 62 in the Aggregate.

BERKSHIRE COUNTY.

	1801.	1811.	1821.	1831.	1840.
Shefield,	$2 78	$2 56	$2 67	$2 46	$2 45
Mt. Washington,	32	32	38	32	28
Great Barrington,	2 25	2 00	2 29	2 30	2 51
Partridgefield,	1 71	Peru 1 00	88	78	62
New Marlboro',	2 18	1 90	1 84	1 56	1 57
Williamstown,	2 59	2 38	2 36	2 24	2 17
Lanesborough,	2 28	1 85	1 80	1 54	1 27
New Ashford,	49	41	40	29	27
Pittsfield,	3 58	3 86	3 70	3 57	4 05
Lenox,	1 78	1 60	1 63	1 43	1 19
Stockbridge,	2 20	1 93	1 87	1 73	1 78
Egremont,	99	83	87	93	97
Tyringham,	1 90	1 62	1 32	1 13	1 10
Sandisfield,	2 16	1 88	2 05	1 83	1 41
Southfield,[1]	23	23	Land adjoining Sandisfield 3		
Becket,	1 30	1 18	1 09	99	90
Windsor,	1 53	1 12	1 04	90	81
Hancock,	1 39	1 21	1 28	1 22	1 13
Richmond,	1 82	1 47	1 36	1 04	89
Loudon,	57	Otis[2] 95	87	75	91
Washington,	1 00	90	64	56	71
West Stockbridge,	1 32	1 17	1 18	1 09	1 22
Alford,	74	64	67	47	43
Adams,	2 07	2 16	2 08	2 67	3 13
Bethlehem,[2]	45				
Lee,	1 57	1 65	1 60	1 43	2 02
Cheshire,	2 05	1 98	1 66	1 37	1 15
Dalton,	1 19	97	94	96	1 03
Savoy,	44	67	66	60	59
Clarksburg,	25	26	25	22	27
Hinsdale,		90	89	88	89
Florida,		30	31	30	31
Gore of Land N. of Florida,		7 Gore W. of Wm'stown	6	6	
Boston Corner,			4	3	
Zoar,				8	04
	45 13	41 97	40 68	38 00	38 07

NORFOLK COUNTY.

	1801.	1811.	1821.	1831.	1840.
Roxbury,	$8 08	$7 93	$8 41	$8 89	$11 24
Dorchester,	4 81	4 81	6 33	5 61	5 76
Milton,	2 50	2 37	2 76	2 31	2 34
Braintree,	2 26	2 00	1 82	1 83	2 10
Weymouth,	3 18	2 83	3 28	2 91	3 49
Dedham,	4 08	3 95	4 10	4 65	4 23
Brookline,	2 00	1 99	2 63	2 46	2 32
Medfield,	1 57	1 27	1 17	98	87
Dover,	1 16	90	94	73	67
Stoughton,	1 28	1 04	1 12	1 65	1 81

[1] Added to Sandisfield in 1819.

[2] Otis includes Loudon and Bethlehem.

Sharon,	1 48	1 16	1 15	1 20	1 18
Medway,	2 24	1 97	2 13	1 91	2 00
Walpole,	1 69	1 59	1 81	1 53	1 49
Wrentham,	3 39	3 12	2 96	2 74	2 44
Franklin,	2 51	2 22	1 97	1 81	1 62
Bellingham,	1 35	1 11	1 34	1 18	1 09
Needham,	1 81	1 66	1 51	1 46	1 48
Cohasset,	1 50	1 33	1 47	1 36	1 21
Foxborough,	1 20	99	1 03	97	1 06
Quincy,	2 20	2 14	2 64	2 77	3 68
Randolph,	1 74	1 50	2 08	2 38	3 15
Canton,	1 57	1 54	1 59	1 82	2 05
	53 60	49 42	54 28 [1]	53 15	57 28

FRANKLIN COUNTY.

	1811.	1821.	1831.	1840.
Greenfield,	$1 72	$2 16	$2 15	$2 07
Deerfield,	2 56	2 56	2 63	2 02
New Salem,	2 26	2 12	1 62	1 09
Northfield,	1 65	2 07	2 12	1 65
Wendell,	96	94	81	75
Sunderland,	72	84	81	72
Montague,	1 11	1 14	99	1 06
Shutesbury,	87	89	79	73
Orange,	1 26	1 14	1 04	1 26
Warwick,	1 56	1 47	1 23	1 02
Leverett,	74	79	77	71
Charlemont,	1 00	1 08	92	97
Leyden,	1 09	1 06	67	65
Heath,	83	95	1 00	76
Ashfield,	1 80	1 78	1 60	1 38
Bernardston,	99	1 02	97	84
Hawley,	1 01	97	89	78
Rowe,	76	79	64	66
Shelburne,	1 17	1 17	1 11	98
Buckland,	1 03	1 02	89	73
Whately,	1 26	1 28	1 18	96
Conway,	2 35	2 23	2 05	1 56
Gill,	77	85	82	71
Coleraine,	2 26	2 25	1 87	1 63
Erving's Grant,		27	28	25
Monroe,			21	19
	31 73	32 84	30 06	26 13

HAMPDEN COUNTY.

	1821.	1831.	1840.
Springfield,	$5 99	$8 12	$13 15
West Springfield,	4 50	4 02	3 42
Westfield,	3 00	3 02	3 65
Southwick,	1 78	1 41	1 14
Granville,	1 72	1 56	1 18
Tolland,	75	71	62

[1] $54 24.

Blandford,	1 73	1 79	1 52
Chester,	1 26	1 27	1 07
Russell,	48	45	67
Montgomery,	49	50	44
Longmeadow,	1 60	1 58	1 30
Wilbraham,	2 10	1 95	1 53
Ludlow,	1 14	1 49	1 36
Palmer,	1 20	1 36	2 50
Brimfield,	2 26	2 05	1 61
Monson,	2 28	2 46	2 31
South Brimfield,	81	Wales, 67	59
Holland,	55	47	44
	33 64	34 88	38 50

AGGREGATE OF COUNTY TAXES.

	1801.	1811.	1821.	1831.	1840.
SUFFOLK,	$131 14	$138 10	$333 39	$330 51	$305 45
ESSEX,	152 29	131 67	138 31	120 64	109 64
MIDDLESEX,	92 44	83 58	92 28	107 93	131 29
HAMPSHIRE,	98 76	61 97	32 15	31 02	28 60
PLYMOUTH,	48 25	45 78	46 41	42 60	42 55
BRISTOL,	47 48	45 75	49 08	58 62	68 43
BARNSTABLE,	21 63	20 72	21 27	22 21	22 53
DUKES,	4 70	3 71	3 80	3 36	4 21
NANTUCKET,	9 45	15 57	19 88	17 25	18 70
WORCESTER,	107 52	95 40	101 99	109 77	108 62
BERKSHIRE,	45 09 [1]	41 97	40 68	38 00	38 07
NORFOLK,	53 60	49 42	54 28	53 15	57 28
FRANKLIN,		31 73	32 84	30 06	26 13
HAMPDEN,			33 64	34 88	38 50
	812 35 [2]	765 37 [2]	1,000 00	1,000 00	1,000 00

The succeeding Table refers to Maine, while connected with Massachusetts. It comprises the two decades, beginning in 1801 and 1811. It exhibits the proportion which every town was assessed, by order of the legislature, on each thousand dollars of a State tax, within the periods just specified. Such a proportion includes two mills for every poll. It is made out as the towns, plantations, townships and counties stood, and were called, in 1811.

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[1] $45 13 is the amount of the Towns' quotas.

[2] The proportions of $1,000, assessed on Massachusetts, exclusive of Maine, though the aggregates of these two sections in 1801, were $1,001 27.

York County.

	1801.	1811.
York,	$4 58	$3 79
Kittery,	4 79	2 18
Elliot,		1 98
Wells,	5 70	5 33
Arundel,	2 76	2 54
Biddeford,	2 16	1 97
Berwick,	5 89	4 92
Lebanon,	1 83	1 84
Sandford,	1 35	1 35
Alfred,	1 12	1 17
Lyman,	1 26	1 19
Phillipsburg,	1 11	1 19
Waterborough,	1 15	1 18
Shapleigh,	1 86	2 20
Newfield,	48	67
Parsonsfield,	1 42	1 75
Limington,	1 34	1 57
Cornish,	72	93
Limerick,	1 02	1 14
Buxton,	2 62	2 47
Saco,	3 50	3 46
	46 66	44 82

Cumberland County.

	1801.	1811.
Portland,	$11 19	$11 13
Falmouth,	4 95	4 81
North Yarmouth,	4 15	4 34
Scarborough,	3 75	3 01
Gorham,	2 87	2 82
Cape Elizabeth,	1 60	1 48
Brunswick,	2 44	2 38
Freeport,	3 10	2 39
New Gloucester,	1 71	2 11
Harpswell,	1 60	1 34
Windham,	1 67	1 71
Standish,	1 28	1 55
Gray,	1 18	1 43
Durham,	1 55	1 81
Poland,	2 49	77
Minot,		1 92
Otisfield,	66	84
Bridgetown,	88	93
Raymond,	48	70
Baldwin,	35	56
Pownal,		70
Pejepscot,	45	63
Harrison,		39
Thompson Pond and Shaker Settlement,	14	17
	48 49	49 92

Lincoln County.

	1801.	1811.
Georgetown,	$2 26	$2 09
New Castle,	1 42	1 38
Woolwich,	1 51	1 36
Wiscasset,	3 18	2 94
Bowdoinham,	94	1 36
Topsham,	1 47	1 37
Boothbay,	1 37	1 42
Bristol,	2 74	2 83
Waldoborough,	2 04	2 30
Edgecomb,	1 14	1 23
Warren,	1 49	1 64
Thomaston,	1 91	2 16
Bath,	2 01	3 10
Union,	1 02	1 16
Bowdoin,	1 02	1 30
Nobleborough,	88	1 16
Cushing,	1 21	57
Camden,	1 28	1 54
Dresden,	98	1 06
Alna,	1 13	1 04
Lewiston,	1 02	93
Litchfield,	90	1 45
Lisbon,[1]	1 03	1 31
St. George,		83
Hope,	47	67
Palermo,	54	63
Montville,	14	79
Jefferson,	1 61	1 01
Friendship,		43
Whitfield,		84
Putnam,		31
Wales,	29	35
Appleton Ridge Plantation,		29
Montville Plantation,		17
Patricktown Plantation,		13
CollamoreRidge Plantation,		8
	37 00	43 23

Kennebeck County.

	1801.	1811.
Augusta,	$1 52	$1 85
Belgrade,	46	73
Chesterville,	15	44
Clinton,	59	89
Fayette,	59	74
Farmington,	1 12	1 69
Fairfax,	30	82
Gardiner,		1 23

[1] Little River was added to Lisbon in 1803, and its proportion in 1801, was 29 cents.

Greene,	74	1 17
Harlem,	53	83
Hallowel,	1 62	2 27
Leeds,	57	1 04
Monmouth,	73	1 16
Mount Vernon,	83	98
Malta,		41
New Sharon,	43	81
Pittston,	1 53	1 01
Rome,		33
Readfield,	1 28	1 46
Sidney,	1 07	1 56
Temple,		37
Unity,	40	62
Vienna,	26	40
Vassalborough,	1 53	2 12
Winthrop,	1 54	1 60
West Pond Plantation,	19	37
Wayne,	43	71
Wilton,	30	58
Winslow,	1 40	78
Waterville,		1 20
25 mile Pond Plantation,		13
Beaver Hill Plantation,		21
Bridgeton Plantation,		15
	20 11	30 66

SOMERSET COUNTY.

	1801.	1811.
Norridgewock,	$0 65	$0 81
Canaan,	76	1 16
Fairfield,	85	1 20
Avon,		21
Anson,	59	54
Athens,	14	30
Cornville,	27	45
Embden,		28
Freeman,		20
Harmony,	12	24
Industry,	33	42
Madison,	20	58
Mercer,		42
New Vineyard,	28	43
New Portland,	33	31
Palmyra,		19
Starks,	48	70
Strong,	23	38
	5 23	

Solon,	29
Plantation No. 4, 6th range,	9
" " 6, 7th "	6
" " 7, 7th "	5
Sebasticook Plantation,	11
Plantation No. 1, 1st range east side Kennebeck River,	
Plantation No. 1, 2d range east side of Kennebeck River,	
Plantation No. 1, 1st range west side of Kennebeck River,	
Plantation No. 2, 1st range west side of Kennebeck River,	
Plantation No. 3, 1st range west side of Kennebeck River,	
Plantation Curve,	
One million acres, called the Kennebeck Tract, granted to William Bingham,	1 09
Township No. 5, 4th range, north of the Waldo Patent, granted to John Warren,	6
Part of Township No. 5, 2d range, north of the Waldo Patent, granted to William Shepherd,	2
Township No. 4, 3d range, north of the Waldo Patent, granted to David Greene,	5
Part of Township No. 5, 2d range, north of the Waldo Patent, granted to John Barrett and others,	2
	[1] 11 08

HANCOCK COUNTY.

	1801.	1811.
Belfast,	$ 76	$1 32
Penobscot,	89	1 26
Orington,	92	1 32
Sedgwick,	90	1 31
Isleboro',	50	55
Blue Hill,	81	84
Trenton,	70	52
Sullivan,	89	70
Goldsborough,	46	72
Vinalhaven,	77	84
Frankfort,	89	1 47
Buckstown,	85	1 42
Prospect,	91	1 07
Hampden,	87	1 26
Castine,	1 38	1 56
Northport,	54	72
Eden,	50	61

[1] The real amount of this column is $10 66. It may be that there was an allowance for the Plantations under Somerset County, which had no proportions published with them, but was forgotten to be set down.

Orland,	39	52
Ellsworth,	21	69
Lincolnville,	47	93
Surry,	32	37
Dixmont,		39
Eddington,	12	27
New Charlestown,		24
Garland,		25
Exeter,		24
Plantations 8 and 9.		31
Deer Isle,	84	1 43
Bangor,	42	1 01
Mt. Desert,	67	88
	16 98	
Carmel,		14
Corinth,		17
Orono,		26
Green's Plantation,		44
Knox's do.		27
Lincoln, do.		15
Jackson, do.		22
Washington, do.		16
Swan, do.		20
Sea Gore,		14
Township No. 2, 1st range,		23
" " 2, 2d "		15
" " 1, 3d "		10
" " 2, 3d "		14
" " 3, 3d "		13
" " 3, 6th "		10
" " 4, 7th "		13
Township No. 4, east of Penobscot River,		10
Moriaville Plantation,		21
Township No. 8, between Penobscot River and Lottery Townships; also a Gore lying north of and adjoining No. 8.		44
Township No. 5, 9th range, granted to Boston,		12
Townships No. 4 and 5, 5th range, granted to Bowdoin College,		60
Township No. 4, 2d range,		37
Part of Township No. 3, on the east side of Penobscot River, granted to J. Southgate,		01
Part of Township, No. 3, on the east side of Penobscot River, granted to Benjamin Eppes and company,		14
Part of Township No. 3, east of Penobscot River, granted to A. Forbes,		01
Twenty-five Townships east of Penobscot River, granted to William Bingham,		4 09
Township No. 10, adjoining Steuben, granted to William Bingham,		23
		[1] 29 06

WASHINGTON COUNTY.

	1801.	1811.
Machias,	$1 22	$1 88
Columbia,	35	65
Addison,	36	33
Harrington,	28	49
Jonesborough,	40	50
Cherryfield,	10	19
Robbinstown,		29
Eastport,	59	1 03
Lubec,		53
Calais,		45
Steuben,	29	48
	3 59	
Plantation No. 1,		20
" " 2,		27
" " 9,		8
" " 11,		19
" " 12,		8
Township No. 10, on Passamaquoddy Bay, granted to Aaron Hobart,		34
Township No. 14, on Cobbescook Bay, granted to Oliver Wendell and others,		33
Township No. 13, on Passamaquoddy Bay, granted to Charles Turner and others,		42
Township No. 15, on Cobbescook Bay, granted to Leonard Jarvis and others,		26
Township No. 13, west of Machias, granted to John Peck,		28
A Township on the eastern line of the State, adjoining land granted to New Salem Academy,—grant made to Williams College,		24
Half a Township on the eastern line of the State, adjoining land, granted to Groton Academy—originally granted to Westford Academy,		12
Half a Township on the eastern line of the State, adjoining land granted to Williams College; original grant made to Framingham Academy,		12

[1] The amount of this column is $34 47.

Twenty-five Townships, east of Penobscot River, granted to William Bingham,	3 64
Townships No. 11 and 12, adjoining Harrison and Steuben, granted to William Bingham,	81
	1 14 20

OXFORD COUNTY.

	1801.	1811.
Paris,	97	1 29
Hebron,	1 08	1 20
Turner,	1 14	1 30
Buckfield,	97	1 23
Norway,	58	1 04
Fryeburg,	96	1 16
Waterford,	65	87
Livermore,	73	1 43
Hartford,	35	66
Sumner,	43	65
Bethel,	67	78
Brownfield,	30	38
Jay,	55	1 12
Hiram,	11	31
Rumford,	30	63
East Andover,	16	24
Lovell,	30	38
Porter,[1]	13	24
Albany,	13	16
Dixfield,	17	32
	10 68	
Denmark,		36
Newry,		19
Gilead,		16
Plantation No. 3,		13
" " 4,		17
Holmanstown Plantation,		8
Webb's Pond,		26
Lunt's Grant and Thompsontown Plantation,		12
Howard's Gore,		4
Land adjoining Lovell and N. Hampshire line, granted to John Bradley and Jonathan Eastman,		1
Township No. 4, between Kennebeck and Androscoggin Rivers, granted to B. Ames,		50
Township No. 3, between the same Rivers, granted to Jacob Abbot,		48
Part of Township No. 6, between the same Rivers, granted to Seth Wetmore,		39
Part of Township No. 7, between the same Rivers, granted to John Derby,		52
Part of Township No. 8, between the same Rivers, granted to Sarah Waldo,		48
Land adjoining Gilead, granted to Fryeburg Academy,		30
Land adjoining Lovell, granted to Fryeburg Academy,		7
Township, Letter D, between Kennebeck River and New Hampshire line, granted to Jonathan Gardner,		35
Township, Letter E, between the same River and line, granted to Jona. Cummins,		35
Township No. 1, 1st range, between N. H. line and Bingham's million acres, granted to Moses Abbot,		38
Township, Letter A, No. 1, adjoining N. H. line, granted to Phebe Ketcham,		59
Township, Letter A, No. 2, adjoining N. H. line, granted to John J. Holmes,		49
Township No. 2, 1st range, between N. H. line and Bingham's million acres, granted to Thomas Service,		34
Township No. 3, 2d range, between N. H. line and Bingham's million acres, granted to Wm. Gilbert and others,		43
Township No. 3, 1st range, between N. H. line and Bingham's million acres, granted to Thomas Service,		46
Township No. 4, 3d range, between N. H. line and Bingham's million acres, granted to Dunlap and Grant,		22
Part of Township No. 6, between Kennebeck and Androscoggin Rivers, granted to Jacob Abbot,		8
Township No. 8, 3d range, between N. H. line and Bingham's million acres, granted to A. Cutter,		23
Surplus of Townships, letter C, adjoining N. H., granted to John Peck,		22
		[2] 17 56

[1] This sum differs from the one of its place in the Aggregates of Counties.

[2] The sums of this column amount to $23 70.

AGGREGATE OF COUNTY TAXES,

AS PUBLISHED BY ORDER OF THE LEGISLATURE.

	1801.	1811.		1801.	1811.
York, . .	$46 66	$44 82	Hancock, .	$16 98	$29 06
Cumberland,	48 49	49 92	Washington,	3 59	14 20
Lincoln, .	37 00	43 23	Somerset, .	5 23	11 08
Kennebeck,	20 11	30 66	Oxford, .	10 68	17 56

Valuation Tables for six Decades, from 1790 *to* 1840, *inclusive.*

These Tables represent the Towns, alphabetically arranged in their several Counties, with few exceptions, as they were in 1840. They do not comprise Maine up to 1820, when it seceded from Massachusetts. Though the valuation of 1790 would chronologically come under the preceding section, yet, as it was connected with those which follow, it is placed with them. The Tables, as well as a large portion of other facts contained in this work, are derived from the legislative documents of our Commonwealth. To the authorities who originted, and to the officers who keep such valuable materials, the writer is under great obligations. It will be perceived, that the valuations of 1790, 1800, 1810, and 1820, must have been based on six per cent. of the whole amount of property, except unimproved lands at two per cent.; but those of 1830 and 1840 included the entire estimated value of property in our Commonwealth. Still, such calculations were much less, proportionably, than those made as to the wealth of Massachusetts, in 1798, 1813, and 1815, for assessments of the United States direct taxes.

Valuation from 1790 *to* 1840, *inclusive.*

SUFFOLK COUNTY.

YEARS, . .	1790.		1800.		1810.		1820.		1830.		1840.	
TOWNS.	Popula.	Valuation.	Popula.	Valuation.	Popula.	Valuation.	Popula.	Valuation.	Popula.	Valuation.	Polls.	Valuation.
Boston, . .	18,320	351,243 22	24,937	802,666 76	33,250	1,287,417 60	43,298	3,585,568 00	61,392	80,000,000 00	18,475	109,304,218 50
Chelsea, . .	472	8,503 85	849	9,279 36	594	9,714 58	642	17,169 93	770	244,261 25	603	695,781 50
	18,792	359,747 07	25,786	811,946 12	33,844	1,297,132 18	43,940	3,602,737 93	62,162	80,244,261 25	19,078	110,000,000 00

ESSEX.

YEARS, . .	1790.		1800.		1810.		1820.		1830.		1840.	
TOWNS.	Popula.	Valuation.	Popula.	Valuation.	Popula.	Valuation.	Popula	Valuation.	Popula.	Valuation.	Polls	Valuation.
Amesbury, .	1,801	9,630 64	1,757	12,723 10	1,890	19,461 30	1,956	20,217 21	2,445	472,177 89	650	604,299 00
Andover, . .	2,863	26,059 17	2,941	32,416 92	3,164	38,544 23	3,889	49,413 68	4,540	1,162,726 70	1,348	1,474,475 00
Beverly, . .	3,290	24,743 49	3,881	51,631 96	4,606	49,374 52	4,283	51,184 76	4,065	973,029 06	1,245	1,306,509 00
Boxford, . .	925	8,427 52	852	11,334 42	880	13,704 26	906	15,237 54	937	282,379 21	268	387,304 00
Bradford, . .	1,371	11,310 97	1,420	13,280 16	1,369	17,183 79	1,600	19,341 93	1,856	369,531 83	560	410,963 00
Danvers, . .	2,425	14,834 22	2,643	34,137 75	3,127	46,630 32	3,646	60,674 23	4,228	1,518,763 73	1,295	1,922,807 00
Essex, . . .							1,107	15,381 47	1,346	322,297 99	465	439,906 00
Georgetown, .											462	330,351 00
Gloucester, .	5,317	21,565 83	5,313	38,764 51	5,943	47,023 72	6,384	47,991 49	7,501	914,427 34	1,649	827,402 00
Hamilton, . .			749	8,389 84	780	10,227 92	802	10,824 79	741	211,888 90	219	234,749 00
Haverhill, . .	2,408	15,194 11	2,730	22,350 50	2,682	32,941 16	3,070	37,540 45	3,912	926,556 38	1,190	1,224,379 00
Ipswich, . .	4,562	31,370 34	3,305	31,016 34	3,569	37,136 06	2,553	27,250 32	2,951	577,142 31	760	781,361 00

ESSEX, Continued.

Lynn, . . .	2,291	10,375	85	2,837	18,643	48	4,067	32,415	85	4,515	34,491	91	6,133	758,177	86	2,243	1,319,656	00
Lynnfield, . .	491	3,584	93	468	4,318	91	590	5,715	87	596	5,623	20	617	116,751	19	192	157,663	00
Manchester, .	965	3,232	43	1,082	7,733	15	1,137	10,298	84	1,201	11,646	45	1,238	260,605	25	377	334,035	00
Marblehead, .	5,661	33,693	12	5,211	67,870	59	5,900	82,974	44	5,630	67,340	17	5,150	1,241,808	02	1,354	1,660,528	00
Methuen, . .	1,297	8,773	31	1,253	11,413	05	1,181	14,020	36	1,371	16,367	75	2,011	432,102	70	602	576,619	00
Middleton, .	682	4,915	89	598	6,417	64	541	7,841	96	596	6,593	34	607	145,333	78	180	210,239	00
Newbury, . .	3,972	30,151	59	4,076	45,764	90	5,176	78,151	88	3,671	47,958	97	3,603	846,173	34	1.041	904,026	00
Newburyport,	4,837	67,143	67	5,946	141,696	83	7,634	127,808	24	6,852	137,940	00	6,388	2,165,967	28	1,553	3,208,857	00
Rockport, . .																717	333,475	00
Rowley, . .	1,772	14,053	50	1,557	16,652	42	1,682	20,704	68	1,825	21,788	82	2,044	447,295	19	300	248,295	00
Salem, . . .	7,921	80,652	75	9,457	260,791	61	12,618	327,561	22	12,731	486,935	84	13,886	8,515,091	75	3,339	10,218,109	00
Salisbury, . .	1,780	11,539	43	1,855	15,894	28	2,047	21,349	56	2,006	22,437	10	2,519	577,690	00	719	725,714	00
Saugus, . .										748	7,514	07	960	193,623	89	309	208,856	00
Topsfield, . .	780	7,286	31	789	8,533	50	815	11,734	84	866	20,511	20	1,011	361,022	08	332	377,667	00
Wenham, . .	502	3,689	86	476	6,101	31	554	6,514	67	572	6,626	73	612	157,407	13	201	197,806	00
West Newbury,										1,279	18,960	83	1,586	385,964	77	436	476,154	00
	57,913	444,121	93	61,196	867,065	17	71,974	1,058,519	69	74,655	1,267,797	25	82,887	24,335,935	57	24,006	31,110,204	00

MIDDLESEX.

Years, . .	1790.		1800.		1810.		1820.		1830.		1840.	
Towns.	Popula.	Valuation.	Popula.	Valuation.	Popula.	Valuation.	Popula.	Valuation.	Popula.	Valuation.	Polls.	Valuation.
Acton, . . .	853	5,445 75	901	7,093 55	885	7,564 52	1,047	9,647 74	1,128	212,691 00	303	260,202 18
Ashby, . . .	751	5,259 73	941	7,612 64	1,103	9,233 23	1,188	11,010 05	1,240	266,285 00	373	319,492 79
Bedford, . .	523	5,361 09	598	8,003 48	592	8 354 18	648	9,682 82	685	186,188 00	254	233,067 21
Billerica, . .	1,191	9,549 00	1,383	12,351 44	1,289	14,843 47	1,360	17,283 72	1,368	368,612 00	381	411,630 24

MIDDLESEX, Continued.

Boxborough, .	412	2,552	07	387	3,345	36		4,095	80	424	4,813	86	474	138,660	00	129	144,665	22
Brighton, . .							608	12,030	05	702	15,666	56	972	399,371	00	440	458,485	41
Burlington, .				534	5,251	45	471	5,853	72	508	6,684	12	446	127,220	00	154	133,908	82
Cambridge, .	2,115	25,291	63	2,453	32,329	67	2,323	30,477	35	3,295	61,828	88	6,073	1,732,048	00	2,295	4,479,501	43
Carlisle, . .	555	4,117	32	634	5,865	19	672	6,613	23	681	7,153	90	566	155,332	00	174	198,893	95
Charlestown, .	1,583	15,584	82	2,751	43,862	59	4,954	76,870	39	6,591	110,916	48	8,787	2,441,167	00	2,869	4,033,176	39
Chelmsford, .	1,144	9,512	75	1,290	11,816	10	1,396	12,659	78	1,535	15,993	98	1,387	355,751	00	443	443,684	77
Concord, . .	1,590	11,628	00	1,679	19,704	49	1,633	23,931	51	1,788	26,463	39	2,017	499,874	00	515	608,649	70
Dracut, . .	1,217	6,965	78	1,274	10,236	68	1,301	11,734	99	1,407	13,372	89	1,615	436,110	00	562	514,471	37
Dunstable, .	380	2,964	46	485	4,513	52	475	5,564	02	584	6,450	97	593	167,401	00	172	191,314	25
Framingham,	1,598	11,397	78	1,625	14,843	67	1,670	18,509	11	2,037	22,572	41	2,313	604,355	00	753	851,350	05
Groton, . .	1,840	11,514	82	1,802	14,703	65	1,886	20,065	04	1,897	24,500	25	1,925	551,142	00	560	722,440	56
Holliston, .	875	7,718	48	783	11,525	96	989	13,040	37	1,042	15,130	71	1,304	309,392	00	479	415,294	63
Hopkinton, .	1,317	8,096	02	1,372	12,378	46	1,345	15,017	86	1,655	16,933	41	1,809	443,906	00	580	501,989	04
Lexington, .	941	8,380	15	1,006	12,381	67	1,052	13,813	64	1,200	15,311	32	1,541	372,405	00	541	561,549	81
Lincoln, . .	740	5,506	68	756	7,763	23	713	9,524	88	706	9,819	04	709	211,743	00	186	232,614	79
Littleton, . .	854	5,939	69	904	7,174	40	773	9,548	90	955	10,191	79	947	219,566	00	238	224,643	56
Lowell, . .													6,474	2,401,288	00	4,615	10,160,652	13
Malden, . .	1,033	7,486	81	1,059	11,932	00	1,384	15,858	34	1,731	19,622	00	2,030	360,878	00	723	586,136	15
Marlborough,	1,554	13,775	89	1,735	18,243	39	1,674	21,816	04	1,952	24,150	76	2,074	640,459	00	559	667,674	51
Medford, . .	1,029	9,441	68	1,114	15,036	08	1,443	26,311	19	1,474	30,507	84	1,755	931,050	00	715	1,095,195	31
Natick, . . .	615	4,221	22	694	6,093	07	766	8,620	93	849	10,487	39	890	234,624	00	396	282,935	65
Newton, . .	1,360	11,554	07	1,491	16,841	63	1,709	22,582	44	1,850	25,407	43	2,377	635,838	00	804	897,255	36
Pepperell, . .	1,132	6,569	56	1,198	8,309	96	1,333	9,453	86	1,439	12,269	13	1,440	296,261	00	447	357,859	61
Reading, . .	1,802	10,752	97	2,025	17,468	51	2,228	19,772	13	2,797	14,747	43	1,806	385,501	00	691	463,024	61
Sherburne, .	801	6,453	17	775	8,882	98	770	10,698	88	811	12,094	92	900	274,412	00	307	318,462	43
Shirley, . .	677	3,749	57	713	4,816	06	814	6,273	53	922	7,046	73	991	220,772	00	251	236,561	06
South Reading,											9,263	51	1,310	247,084	00	449	279,409	01
Stoneham, .	381	2,613	37	380	3,474	91	467	4,266	74	615	5,228	21	732	151,373	00	342	217,960	69
Stow, . . .	801	5,888	86	890	7,778	95	1,273	8,853	30	1,071	10,502	40	1,221	280,765	00	293	337,451	94
Sudbury, . .	1,[illegible]	8,046	71	1,303	11,203	44	1,287	13,970	02	1,417	15.988	34	1,424	368,560	00	385	410,716	09

MIDDLESEX, Continued.

Tewksbury, .	958	5,546	66	944	6,774	06	943	7,564	18	1,008	8,739	89	1,527	333,597	00	255	342,703	03
Townsend, .	993	5,301	22	1,149	7,030	49	1,246	8,799	84	1,482	10,439	42	1,506	282,827	00	497	355,107	38
Tyngsborough,	382	3,933	00	696	5,800	20	704	6,908	28	808	7,407	43	832	218,124	00	229	264,133	47
Waltham, . .	882	9,885	22	903	14,956	82	1,014	18,139	71	1,677	27,212	64	1,857	733,085	00	659	1,069,171	69
Watertown, .	1,091	10,412	56	1,207	17,086	67	1,531	24,465	07	1,518	27,800	83	1,641	549,237	00	543	973,835	88
Wayland, . .	801	6,563	33	835	8,822	96	824	10,044	38	962	11,200	78	944	240,288	00	256	232,524	87
W. Cambridge,								10,514	75	1,064	13,507	87	1,230	331,926	00	432	472,423	35
Westford, . .	1,229	8,421	31	1,267	11,020	46	1,330	12,755	22	1,409	15,467	04	1,329	346,144	00	332	357,312	58
Weston, . .	1,010	9,766	85	1,027	13,046	14	1,008	16,090	43	1,041	17,601	29	1,091	369,119	00	308	386,494	22
Wilmington, .	710	4,397	12	797	5,692	97	716	6,686	04	790	8,554	88	731	186,842	00	204	199,666	72
Woburn, . .	1,727	11,070	32	1,228	11,698	27	1,219	13,172	63	1,519	16,490	54	1,977	455,030	00	952	687,388	09
	42,737	318,637	49	46,928	484,767	22	51,813	633,489	77	61,477	793,085	00	77,968	21,182,609	00	28,045	37,692,082	00

WORCESTER.

YEARS, . .	1790.		1800.		1810.		1820.		1830.		1840.	
TOWNS.	Popula.	Valuation.	Popula.	Valuation.	Popula.	Valuation.	Popula.	Valuation.	Popula.	Valuation.	Polls.	Valuation.
Ashburnham, .	951	4,046 14	994	6,851 68	1,036	9,950 36	1,230	11,384 52	1,403	253,215 00	449	414,235 20
Athol, . . .	848	5,605 15	993	7,532 47	1,041	10,360 65	1,211	12,196 69	1,325	270,368 00	411	348,372 02
Auburn, . .											145	189,372 53
Berlin, . . .	512	3,421 33	590	4,957 25	591	6,245 42	625	7,169 04	690	152,382 75	229	192,179 44
Barre, . . .	1,613	14,039 62	1,937	19,423 61	1,971	24,088 88	2,077	26,149 19	2,503	621,499 00	815	961,947 28
Bolton, . . .	861	6,387 69	945	8,307 00	1,037	10,536 80	1,229	12,678 37	1,258	288,110 50	332	402,181 13
Boylston, . .	839	7,220 72	1,058	9,578 00	800	9,204 02	902	10,590 05	820	208,303 50	243	241,985 57
Brookfield, .	3,100	21,003 37	3,284	28,620 66	3,170	32,200 73	2,292	26,099 83	2,342	548,774 69	637	655,829 09
Charlton, . .	1,965	11,476 54	2,120	19,665 51	2,180	25,112 08	2,134	28,000 00	2,173	569,837 00	558	628,390 04

WORCESTER, Continued.

Dana,[1] . . .				2,006	44	625	3,253	05	664	4,720	27	623	110,957	25	181	117,983 73
Douglas, . .	1,079	5,087	27	1,083	6,333	52	1,142	7,532	67	1,375	9,872	67	1,742	316,448	00	435	573,991 82
Dudley, . .	1,114	6,016	81	1,140	8,942	98	1,226	12,276	90	1,615	14,000	00	2,155	431,779	50	363	445,870 45
Fitchburg, .	1,151	6,002	92	1,300	8,109	10	1,566	11,532	85	1,736	14,390	68	2,179	406,879	75	743	721,486 45
Gardner, . .	531	3,407	50	667	4,669	81	815	7,017	60	911	7,956	23	1,023	198,025	50	363	348,630 35
Grafton, . .	872	7,686	51	985	10,035	13	946	12,363	44	1,154	15,792	42	1,889	551,189	25	732	808,388 34
Hardwick, . .	1,725	10,387	00	1,727	13,190	50	1,657	14,439	91	1,836	18,282	39	1,385	476,185	00	458	595,195 40
Harvard, . .	1,387	9,240	00	1,319	11,422	58	1,481	13,503	01	1,597	15,344	56	1,601	357,549	33	443	425,873 44
Holden, . .	1,077	7,427	50	1,142	10,878	19	1,072	12,310	92	1,402	14,144	58	1,718	367,714	00	511	528,907 98
Hubbardston,	933	5,639	66	1,113	9,037	99	1,227	11,936	39	1,367	13,519	72	1,674	314,452	50	486	411,458 75
Lancaster, .	1,460	9,722	52	1,584	13,333	54	1,694	16,978	55	1,862	19,399	55	2,016	375,452	50	528	459,831 50
Leicester, . .	1,076	8,404	42	1,103	10,931	55	1,181	13,797	88	1,252	17,046	50	1,782	461,078	70	457	687,952 63
Leominster, .	1,189	7,427	29	1,486	9,672	21	1,534	13,536	05	1,790	17,132	45	1,862	382,468	75	614	606,294 93
Lunenburg, .	1,277	8,045	75	1,243	10,478	64	1,371	12,297	24	1,209	14,908	89	1,318	307,202	20	315	412,383 88
Mendon, . .	1,555	9,715	14	1,628	14,474	60	1,819	17,483	36	2,254	25,800	00	3,152	762,548	05	904	1,317,593 33
Milford, . .	839	6,089	83	907	8,568	77	973	11,245	42	1,160	14,767	75	1,360	290,264	00	522	418,210 87
Millbury, . .										926	12,000	00	1,611	375,540	00	636	516,463 27
New Braintree,	939	6,896	59	875	8,297	90	912	9,575	53	888	12,072	53	825	305,296	00	219	385,772 30
Northborough,	619	5,207	44	608	7,087	31	794	8,519	78	1,018	11,449	67	994	261,016	50	334	367,252 78
Northbridge, .	569	2,742	17	544	4,031	37	713	5,130	95	905	6,292	30	1,053	209,655	00	343	294,054 67
N. Brookfield,										1,095	12,748	59	1,241	304,245	75	418	429,600 23
No Town, . .	57												64				
Oakham, . .	772	3,990	50	801	5,865	95	848	8,070	66	986	9,105	63	1,010	230,579	83	290	284,341 27
Oxford, . .	1,237	5,775	43	1,237	8,889	49	1,227	10,783	61	1,562	13,352	30	2,034	594,038	20	493	649,201 91
Paxton, . .	558	4,531	59	532	5,603	08	619	7,162	53	613	6,944	08	597	143,284	66	196	157,378 15
Petersham, .	1,560	12,236	51	1,794	14,725	61	1,490	17,251	23	1,623	19,851	03	1,695	444,605	50	501	644,607 74
Phillipston,[2] .	740	4,823	42	802	6,396	74		8,423	35	916	9,586	18	932	260,372	50	236	285,882 81
Princeton, . .	1,016	10,787	50	1,021	12,368	51	1,062	15,438	30	1,261	18,734	31	1,346	348,293	00	371	474,169 53
Royalston, .	1,130	5,407	68	1,243	8,656	51	1,415	10,621	67	1,424	13,480	02	1,494	340,598	00	534	433,314 43
Rutland, . .	1,072	9,969	00	1,202	12,893	85	1,231	17,089	07	1,262	19,296	01	1,276	371,141	83	397	422,289 45

[1] Polls of Dana, in 1800, were 141.

[2] Polls of Phillipston, in 1810, were 203.

WORCESTER, Continued.

Shrewsbury, .	963	8,367	83	1,143	10,134	67	1,210	13,140	22	1,458	17,070	98	1,386	325,169	66	427	429,942	57
Southborough,	837	5,582	73	871	7,258	14	1,026	9,525	22	1,030	12,521	15	1,080	236,633	00	310	296,302	93
Southbridge, .										1,066	11,866	30	1,444	314,312	00	533	553,021	37
Spencer, . .	1,322	9,413	18	1,432	13,032	22	1,453	15,476	96	1,548	19,248	43	1,618	391,959	00	449	490,303	23
Sterling, . .	1,428	10,073	81	1,614	14,853	46	1,472	16,771	77	1,710	20,012	35	1,789	411,748	75	481	479,034	63
Sturbridge, .	1,768	11,742	97	1,846	15,625	36	1,927	20,440	30	1,633	20,136	34	1,688	461,710	00	510	610,325	20
Sutton, . . .	2,642	18,203	93	2,513	22,987	62	2,660	25,218	66	2,056	18,243	10	2,186	491,953	00	635	711,238	55
Templeton, .	950	6,482	99	1,068	8,593	52	1,205	10,444	95	1,331	13,294	55	1,551	378,358	00	483	581,845	50
Upton, . . .	833	4,999	69	854	6,506	33	995	7,608	27	1,088	8,239	45	1,167	278,514	58	411	327,331	22
Uxbridge, . .	1,308	9,485	37	1,404	12,207	81	1,404	17,148	39	1,551	18,973	53	2,086	607,921	50	556	726,627	73
Ward, . . .	473	4,675	58	532	5,725	91	540	6,549	28	608	7,080	75	690	162,592	00			
Warren, . .	899	6,938	75	979	9,356	88	1,014	10,717	91	1,112	12,535	43	1,189	312,936	00	346	444,834	00
Webster, . .																321	487,040	58
Westborough,	934	7,685	29	922	10,512	84	1,040	12,740	52	1,326	14,303	83	1,438	324,608	75	462	430,094	83
West Boylston,							632	7,911	01	886	9,525	77	1,053	230,620	50	307	365,726	99
Westminster,	1,176			1,369	11,254	14	1,419	15,830	56	1,634	16,964	46	1,695	339,206	00	468	457,983	33
Winchendon,	946	6,042	34	1,092	9,301	62	1,173	10,851	42	1,263	12,024	92	1,463	329,335	75	493	457,783	81
Worcester, .	2,095	21,110	08	2,411	35,872	95	2,527	63,666	40	2,962	80,539	85	4,172	2,357,896	30	1,825	3,696,004	84
	56,807	394,592	75	61,192	545,151	52	64,213	701,312	75	73,625	849,439	79	84,365	21,166,640	68	25,859	29,804,316	00

YEARS, . .	1790.		1800.		1810.		1820.		1830.		1840.	
TOWNS.	Popula.	Valuation.	Popula.	Valuation.	Popula.	Valuation.	Popula.	Valuation.	Popula.	Valuation.	Polls.	Valuation.
Amherst, . .	1,233	8,149 15	1,358	10,563 73	1,469	14,494 15	1,917	19,879 14	2,631	458,248 75	599	654,471 00
Belchertown, .	1,485	7,980 12	1,878	9,501 96	2,270	15,782 95	2,426	17,022 07	2,491	408,075 75	676	496,480 00
Chesterfield, .	1,183	6,134 26	1,323	8,077 47	1,408	8,876 47	1,447	11,676 64	1,417	217,537 50	264	250,112 00
Cummington, .	873	4,036 04	985	6,377 64	1,009	8,134 17	1,060	9,085 78	1,260	217,149 38	309	244,078 00
Easthampton, .	457	3,260 01			660	4,398 01	712	5,166 74	734	107,048 25	182	181,495 00
Enfield, . .							873	8,230 67	1,056	192,083 00	277	263,430 00
Granby, . .	596	4,130 82	786	5,064 22	850	6,843 57	1,066	8,674 76	1,064	191,309 00	261	230,583 00
Greenwich, .	1,045	5,707 93	1,460	6,923 12	1,225	8,535 21	778	7,299 31	813	119,700 00	224	156,879 00
Goshen, . .	681	3,795 90	724	4,671 58	652	5,584 99	632	7,167 24	606	113,679 00	160	131,867 00
Hadley, . .	882	7,848 19	1,073	10,568 90	1,247	15,806 53	1,461	18,055 05	1,686	345,217 33	500	493,091 00
Hatfield, . .	703	7,287 97	809	10,676 62	805	12,955 05	823	16,823 01	893	319,379 16	266	449,684 00
Middlefield, .	608	2,720 57	877	4,883 42	822	7,545 67	755	8,779 70	721	166,343 00	307	205,128 00
Northampton,	1,628	14,717 57	2,190	21,059 72	2,631	30,286 17	2,854	37,774 46	3,613	805,245 50	969	1,150,167 00
Norwich, . .	742	2,947 79	959	4,505 24	968	6,067 92	849	6,924 81	787	131,426 00	199	173,064 00
Pelham, . .	1,040	5,235 71	1,144	5,971 30	1,185	6,795 88	1,278	8,925 40	904	151,373 25	241	160,695 00
Plainfield, . .	458	2,035 19	797	4,576 88	977	8,343 19	936	9,061 93	984	181,674 00	252	203,390 00
Prescott, . .									758	120,991 00	217	148,537 00
South Hadley,	759	5,374 92	801	5,937 11	902	7,288 68	1,047	9,326 10	1,185	188,047 00	401	271,438 00
Southampton,	829	4,901 29	983	7,177 38	1,171	8,654 47	1,160	9,233 06	1,253	201,133 00	319	235,845 00
Ware, . . .	773	3,222 92	997	5,232 12	996	6,746 37	1,154	7,725 51	2,045	290,445 50	472	384,850 00
Westhampton,	683	3,434 83	756	6,841 70	793	8,636 47	898	8,704 90	907	163,524 00	199	165,067 00
Williamsburg,	1,049	4,549 69	1,179	6,836 12	1,122	10,132 15	1,087	11,848 14	1,225	253,018 50	326	340,149 00
Worthington,	1,116	6,951 99	1,223	9,361 56	1,391	11,700 17	1,276	12,615 58	1,178	261,608 00	314	307,851 00
	18,823	103,922 86	22,302	154,807 79	24,553	213,608 24	26,487	260,000 00	30,210	5,603,225 87	7,934	7,298,351 00

HAMPDEN.

YEARS, . .	1790.		1800.		1810.		1820.		1830.		1840.	
TOWNS.	Popula.	Valuation.	Popula	Valuation.	Popula.	Valuation.	Popula.	Valuation.	Popula.	Valuation.	Polls.	Valuation.
Blandford, . .	1,416	7,372 65	1,778	10,349 54	1,615	13,090 70	1,515	13,358 33	1,590	331,579 00	408	397,051 00
Brimfield, . .	1,211	8,697 15	1,384	10,235 57	1,325	12,639 04	1,612	18,314 28	1,599	403,732 00	383	443,410 00
Chester, . .	1,119	4,454 36	1,542	6,252 00	1,534	9,077 10	1,526	9,266 46	1,405	213,153 65	356	241,729 00
Granville, . .	1,979	11,275 71	2,309	15,619 45	1,504	12,232 94	1,643	13,020 37	1,649	277,358 00	352	289,889 00
Holland, . .	428	2,451 80	445	3,164 90	420	3,697 84	453	4,352 17	453	82,941 00	120	113,763 00
Longmeadow,	744	5,442 15	973	7,114 44	1,036	10,447 69	1,171	12,636 36	1,257	300,172 50	345	341,713 00
Ludlow, . .	560	2,645 69	650	2,908 20	730	4,724 14	1,246	8,209 86	1,327	285,423 08	329	370,099 00
Monson, . .	1,331	6,959 44	1,635	9,322 80	1,674	12,625 17	2,126	18,293 30	2,264	459,519 00	558	630,773 86
Montgomery, .	449	1,835 81	560	2,513 21	595	2,925 54	604	3,039 98	579	73,184 00	155	96,160 00
Palmer, . .	809	5,134 82	1,389	5,749 94	1,114	6,957 70	1,197	9,092 77	1,237	256,428 06	572	695,519 00
Russell, . .			431	1,879 68	422	3,086 42	491	3,760 43	507	74,005 67	337	98,390 00
Southwick, .	841	4,527 44	867	6,494 43	1,229	8,964 02	1,255	13,817 90	1,355	255,447 00	304	297,411 00
Springfield, .	1,574	10,989 12	2,312	16,719 54	2,767	28,119 25	3,914	53,405 15	6,784	1,594,529 25	3,108	3,610,141 35
Tolland, . .					798	5,805 48	692	5,902 89	724	124,943 00	160	167,916 00
Wales, . . .	606	3,372 48	774	3,891 04	645	12,639 04	683	6,420 69	665	120,180 50	175	143,295 00
Westfield, . .	2,204	11,480 91	2,185	14,872 17	2,130	19,773 50	2,668	24,616 91	2,940	559,865 80	1,089	899,510 00
W. Springfield,	2,367	16,056 06	2,835	22,004 55	3,109	30,971 93	3,246	36,741 59	3,270	781,840 75	756	964,317 50
Wilbraham, .	1,555	9,277 47	1,743	9,109 18	1,776	13,323 96	1,979	16,388 76	2,035	354,040 00	428	387,336 00
	19,193	104,773 06	23,812	140,210 64	24,423	211,101 46	28,021	270,000 00	31,640	6,548,342 20	9,935	10,188,423 71

FRANKLIN.

Years, . .	1790.		1800.		1810.		1820.		1830.		1840.	
Towns.	Popula.	Valuation.	Popula.	Valuation	Popula.	Valuation.	Popula.	Valuation.	Popula.	Valuation.	Polls	Valuation.
Ashfield, . .	1,459	5,643 72	1,741	7,860 76	1,809	10,931 84	1,748	13,249 83	1,742	280,808 91	431	326,945 00
Buckland, . .	718	2,179 02	1,041	4,045 77	1,097	6,303 92	1,037	7,499 28	1,039	151,507 50	255	159,844 00
Bernardston, .	691	3,542 01	780	5,724 94	811	7,082 28	912	8,197 02	945	186,046 75	242	210,083 00
Charlemont, .	665	2,651 46	875	3,765 25	987	6,188 25	1,081	7,603 94	1,065	157,808 00	317	221,941 00
Coleraine, . .	1,417	6,399 52	2,014	10,898 56	2,016	15,061 71	1,961	17,081 93	1,762	331,327 60	450	420,180 00
Conway, . .	2,092	9,957 43	2,013	15,915 82	1,784	16,780 77	1,705	18,675 64	1,563	400,256 00	387	422,558 00
Deerfield, . .	1,330	10,159 02	1,531	14,489 42	1,570	19,360 60	1,868	21,894 32	2,003	525,162 72	435	579,020 00
Gill, . . .			700	3,967 25	762	4,996 22	800	6,424 25	853	148,085 00	197	180,386 00
Greenfield, .	1,498	8,059 58	1,254	10,933 35	1,165	12,963 85	1,316	19,336 92	1,540	429,993 50	503	561,175 00
Hawley, . .			878	4,703 32	1,031	5,794 09	1,089	6,848 84	1,037	143,169 00	268	175,187 00
Heath, . . .	379	1,960 18	604	3,144 58	917	4,866 42	1,122	6,519 62	1,199	166,300 21	211	195,811 00
Irving's Grant,							331	1,821 94	419	40,282 50	83	58,785 00
Leyden, . .	989	2,887 28	1,093	5,358 95	1,009	7,047 75	974	8,317 61	796	114,850 00	165	170,897 00
Leverett, . .	524	2,760 52	711	3,273 65	769	4,062 63	857	5,689 05	939	126,558 00	238	162,473 00
Monroe, . .									265	37,108 50	64	41,750 00
Montague, .	906	4,751 36	1,222	5,287 20	934	6,938 32	1,074	8,778 54	1,152	167,537 00	372	231,809 00
Northfield, .	868	6,735 56	1,047	9,306 99	1,218	12,010 77	1,584	17,428 14	1,757	403,922 25	424	436,876 00
New Salem, .	1,543	7,078 50	1,949	11,237 62	2,167	14,470 22	2,146	15,824 76	1,889	276,574 00	333	262,313 00
Orange, . .	784	3,468 00	766	5,979 09	764	8,544 35	829	9,718 81	880	197,889 00	419	289,298 00
Rowe, . . .	443	1,771 82	575	2,978 92	839	4,116 96	851	5,467 30	716	102,441 00	198	159,424 00
Sunderland, .	462	3,293 52	537	3,937 76	551	4,961 69	597	7,957 40	666	157,978 17	196	183,279 00

FRANKLIN, Continued.

Shelburne, .	1,183	5,634 62	1,079	6,492 84	961	7,892 93	1,022	9,345 85	995	206,910 40	259	255,944 00
Shutesbury, .	674	2,606 00	930	3,403 00	939	4,744 28	1,029	6,125 23	987	129,681 00	231	177,954 00
Warwick, . .	1,246	4,813 83	1,233	9,452 14	1,227	10,757 00	1,256	11,757 85	1,150	228,602 20	287	260,100 00
Wendell, . .	519	2,481 15	737	3,802 04	983	5,658 89	958	6,667 77	875	140,642 25	225	183,735 00
Whately, . .	736	4,117 92	773	5,608 89	891	8,703 81	1,076	9,850 55	1,111	206,858 54	310	220,927 00
	21,126	102,852 02	26,083	161,568 11	27,201	210,239 55	29,268	258,082 39	29,344	5,452,300 00	7,500	6,548,694 00

BERKSHIRE.

Years, . .	1790.		1800.		1810.		1820.		1830.		1840.	
Towns.	Popula.	Valuation.	Popula.	Valuation.	Popula.	Valuation.	Popula.	Valuation.	Popula.	Valuation.	Polls.	Valuation.
Adams, . . .	2,040	9,760 82	1,688	10,046 76	1,763	13,791 23	1,836	16,047 81	2,648	461,719 07	917	773,929 00
Alford, . . .	577	3,095 44	518	3,400 42	522	4,421 48	570	5,153 18	512	77,759 33	143	93,915 00
Becket, . . .	751	3,897 09	930	5,700 29	1,028	8,263 86	984	8,588 25	1,065	163,583 15	264	224,160 50
Boston Corner,	67							250 06	64	4,000 00	17	8,000 00
Cheshire, . .			1,325	10,087 54	1,315	13,583 92	1,202	14,148 16	1,051	269,938 75	262	322,385 00
Clarksburg, .			253	939 42	231	1,667 04	274	1,821 63	315	30,675 50	97	56,219 00
Dalton, . . .	554	3,024 69	859	5,517 71	779	6,631 85	817	7,305 86	791	183,151 50	265	270,299 00
Egremont, . .	759	4,039 29	835	4,522 38	865	5,486 96	865	6,308 88	889	159,762 62	294	239,858 00
Florida, . .					392	1,396 24	431	1,959 94	454	42,019 00	116	68,406 26
Gt. Barrington,	1,373	8,188 35	1,754	10,213 40	1 784	13,119 54	1,908	18,429 55	2,276	400,267 00	729	625,125 00
Hancock, . .	1,211	4,672 58	1,187	5,744 30	1,049	7,831 99	1,165	10,269 74	1,053	228,565 75	256	317,950 00
Hinsdale, . .					822	6,182 94	822	7,055 36	779	160,727 62	228	231,930 00

BERKSHIRE, Continued.

Lanesborough,	2,142	12,182	65	1,443	11,420	42	1,303	13,543	62	1,319	15,162	49	1,192	303,705	20	297	350,024	00
Lee, ...	1,170	6,238	84	1,267	7,355	22	1,305	9,961	98	1,384	11,569	26	1,846	293,141	00	640	474,761	00
Lenox, . . .	1,169	6,636	37	1,041	8,284	36	1,310	11,015	26	1,315	12,591	27	1,355	260,685	28	349	310,978	00
Mt.Washington	261	676	19	291	1,287	31	474	2,008	40	467	2,785	89	345	49,589	12	105	52,126	00
New Ashford,	460	1,525	32	390	2,125	70	411	2,677	43	358	3,023	04	285	51,856	75	61	74,993	00
New Marlboro',	1,550	7,138	28	1,818	9,524	24	1,832	11,377	63	1,668	13,430	04	1,656	269,793	00	476	380,943	00
Otis, . .	605	2,179	93	1,102	4,038	71	1,111	5,182	10	981	5,671	84	1,014	118,226	00	313	203,043	00
Peru, . .	1,041	4,181	05	1,361	7,430	63	912	6,469	10	748	7,002	96	714	142,018	50	168	158,872	00
Pittsfield, . .	1,992	14,642	58	2,261	17,503	90	1,665	25,956	91	2,768	29,852	77	3,561	643,944	75	1,062	1,065,008	00
Richmond, .	1,255	8,053	77	1,044	6,253	68	1,041	10,847	00	923	11,634	03	844	196,418	50	232	234,147	00
Sheffield, . .	1,899	11,306	42	2,050	12,540	74	2,439	17,821	77	2,476	20,894	30	2,392	456,760	00	662	631,882	00
Savoy, ...				430	1,422	62	711	3,728	01	852	4,394	92	928	83,250	50	221	120,311	00
Sandisfield, .	1,581	8,469	02	1,637	11,713	35	1,648	12,382	13	1,646	16,197	45	1,655	333,522	00	371	371,508	00
Unincor. adj'g,	161	591	97											6,074	00			
Stockbridge, .	1,336	9,122	12	1,261	11,041	62	1,372	13,615	61	1,377	15,520	67	1,581	323,795	60	465	469,427	00
Tyringham, .	1,397	6,798	48	1,712	8,027	88	1,680	8,960	50	1,443	9,475	11	1,351	182,009	50	355	251,598	00
Washington, .	588	2,467	66	914	5,117	77	942	5,844	90	750	4,464	06	701	85,973	00	295	133,853	00
W.Stockbridge	1,113	5,126	26	1,002	6,108	74	1,049	7,186	40	1,034	8,533	40	1,208	175,471	60	386	289,313	00
Windsor, . .	916	3,740	98	961	8,224	67	1,108	7,126	64	1,065	7,215	04	1,042	149,070	00	248	194,223	00
Williamstown,	1,769	9,633	39	2,086	12,344	02	1,843	17,342	94	2,010	19,472	32	2,124	414,802	75	617	547,740	00
Gore W.of same	51									92	442	48		12,372	00			
Zoar, . . .	78			215						150			129	10,000	00			
	30,290	156,690	72	33,885	210,937	79	34,706	277,184	26	35,720	316,671	76	37,825	6,744,648	34	10,911	9,546,926	76

NORFOLK.

Years, . .	1790.		1800.		1810.		1820.		1830.		1840.	
Towns.	Popula.	Valuation.	Popula.	Valuation	Popula.	Valuation	Popula.	Valuation.	Popula.	Valuation.	Polls.	Valuation.
Bellingham, .	735	4,830 65	704	7,161 50	766	8,205 57	1,034	10,634 50	1,101	217,877 33	314	272,850 00
Braintree, . .	2,771	17,198 42	1,285	12,315 76	1,350	14,427 34	1,466	15,031 23	1,752	308,749 14	596	531,786 00
Brookline, . .	484	9,505 07	605	12,257 63	784	17,593 70	900	25,931 50	1,041	552,326 50	340	743,963 00
Canton, . .			1,110	7,330 66	1,353	9,121 67	1,268	12,695 12	1,517	347,465 50	492	562,028 00
Cohasset, . .	817	5,888 15	849	7,942 64	994	9,902 22	1,099	11,869 18	1,227	250,115 05	333	306,717 00
Dedham, . .	1,659	15,911 36	1,973	21,732 15	2,172	28,795 85	2,492	36,095 39	3,057	937,166 50	888	1,218,548 00
Dorchester, .	1,722	21,990 23	2,347	26,391 28	2,930	39,014 19	3,684	59,574 57	4,064	1,136,129 08	1,144	1,691,245 00
Dover, . . .	485	4,533 52	511	6,253 28	548	7,138 86	548	8,486 65	497	143,023 25	141	192,309 00
Foxborough, .	674	3,847 01	779	5,923 33	870	7,976 41	1,004	7,735 75	1,168	161,933 00	310	260,578 00
Franklin, . .	1,101	9,345 75	1,285	13,294 40	1,393	16,453 01	1,630	15,524 75	1,662	349,124 00	444	417,078 00
Medfield, . .	731	6,090 76	745	8,136 36	786	8 994 52	892	9,579 56	817	189,649 00	222	229,174 00
Medway, . .	1,035	8,787 04	1,056	11,672 87	1,223	13,937 36	1,523	17,242 37	1,766	347,867 50	589	492,325 00
Milton, . . .	1,039	10,187 73	1,143	13,524 03	1,264	17,784 69	1,502	24,680 95	1,565	462,370 95	510	663,247 00
Needham, . .	1,130	8,731 12	1,072	8,967 26	1,097	11,839 11	1,227	12,147 34	1,420	261,566 00	399	383,056 00
Quincy, . .			1,081	12,751 76	1,281	17,668 55	1,623	24,345 00	2,193	528,891 25	1,078	912,105 00
Randolph, . .			1,021	8,899 60	1,170	10,927 91	1,546	16,251 21	2,200	419,612 50	909	787,015 00
Roxbury, . .	2,226	28,701 22	2,765	47,253 15	3,669	62,357 70	4,135	76,913 00	5,259	1,805,617 50	2,318	3,257,503 00
Sharon, . .	1,034	4,867 22	1,018	7,036 46	1,000	8,932 53	1,010	9,057 49	1,024	227,693 42	311	310,461 00
Stoughton, .	1,994	9,847 25	1,020	5,545 30	1,134	6,535 36	1,313	8,469 79	1,591	277,146 91	644	389,888 00
Walpole, . .	1,005	5,760 04	989	8,471 31	1,098	12,128 89	1,366	15,009 02	1,442	296,739 16	379	398,479 00
Weymouth, .	1,469	9,984 14	1,803	16,248 66	1,889	20,466 47	2,407	26,996 92	2,839	512,088 05	1,020	868,081 00
Wrentham, .	1,767	12,590 26	2,061	16,648 17	2,478	22,835 94	2,801	22,898 87	2,699	501,899 50	660	634,091 00
	23,878	201,596 97	27,246	285,759 45	31,249	373,037 85	36,471	467,260 16	41,901	10,229,111 09	14,041	15,522,527 00

BRISTOL.

Years, . .	1790.		1800.		1810.		1820.		1830.		1840.	
Towns.	Popula.	Valuation	Popula.	Valuation.	Popula.	Valuation.	Popula.	Valuation.	Popula.	Valuation.	Polls.	Valuation.
Attleborough,	2,166	14,392 69	2,480	17,699 42	2,716	23,236 46	3,055	24,879 16	3,115	547,448 00	851	800,684 00
Berkley, . .	850	4,756 46	1,013	7,486 17	1,014	8,316 96	1,060	8,245 37	907	145,686 75	227	170,514 34
Dartmouth, .	2,499	15,237 97	2,660	17,525 80	3,219	20,636 79	3,636	25,635 43	3,867	660,589 68	1,085	1,043,713 50
Dighton, . .	1,793	8,579 33	1,666	10,592 72	1,650	11,882 56	653	4,883 12	1,737	268,647 49	360	348,087 00
Easton, . .	1,466	7,036 34	1,550	9,852 60	1,557	11,717 57	1,803	14,363 12	1,756	340,036 75	456	421,385 00
Fairhaven, .							2,733	28,375 14	3,034	703,719 75	1,027	1,547,771 30
Fall River, .					1,296	9,002 73	1,594	12,019 40	4,057	932,060 50	1,689	2,552,121 00
Freetown, . .	2,202	9,791 34	2,535	16,497 07	1,878	11,705 02	1,863	12,361 38	1,909	302,675 42	445	387,783 50
Mansfield, . .	983	5,030 04	1,016	5,918 81	1,030	6,974 01	1,222	7,337 68	1,172	202,659 00	348	295,270 00
New Bedford,	3,313	17,472 31	4,361	43,331 14	5,651	93,996 95	3,947	102,930 49	7,592	3,257,097 40	3,084	6,149,520 00
Norton, . .	1,428	9,397 34	1,481	12,083 87	1,598	14,267 97	1,600	16,700 86	1,484	379,568 75	418	.578 670 00
Pawtucket, .									1,458	251,510 95	466	539,689 00
Raynham, . .	1,094	5,719 62	1,181	8,074 43	1,154	8,897 95	1,071	8,786 78	1,209	209,316 75	325	264,412 00
Rehoboth, . .	4,710	20,463 02	4,743	24,693 26	4,866	30,481 56	2,740	19,317 19	2,458	414,442 00	488	482,043 00
Seekonk, . .							2,755	20,448 68	2,099	323,304 26	448	401,433 00
Somerset, . .	1,151	5,957 81	1,232	7,188 00	1,199	7,874 03	1,116	8,265 35	1,024	178,881 00	249	231,952 00
Swansey, . .	1,784	7,413 69	1,741	8,354 95	1,839	12,008 49	1,933	11,407 70	1,673	275,696 25	311	359,889 00
Taunton, . .	3,804	18,110 90	3,860	26,069 19	3,907	29,598 44	4,520	43,226 52	6,045	1,450,323 23	1,853	2,260,401 80
Westport, . .	2,466	11,987 18	2,361	19,067 44	2,585	20,438 75	2,633	20,971 42	2,778	503,272 40	691	658,355 40
	31,709	161,346 04	33,880	234,434 55	37,159	321,036 24	40,908	398,581 00	49,474	11,346,916 33	14,881	19,493,685 84

PLYMOUTH.

YEARS, . .	1790.		1800.		1810.		1820.		1830.		1840.	
TOWNS.	Popula.	Valuation.	Popula.	Valuation.	Popula	Valuation.	Popula.	Valuation.	Popula.	Valuation.	Polls.	Valuation.
Abington, . .	1,453	10,743 21	1,623	13,836 16	1,704	15,071 58	1,920	19,862 35	2,423	359,082 75	862	491,876 00
Bridgewater, .	4,075	35,753 58	5,200	43,424 68	5,157	48,902 80	5,670	56,187 70	1,855	347,786 87	548	528,600 00
Carver, . .	847	4,062 69	863	5,353 76	858	6,279 72	839	7,820 88	970	153,085 25	272	192,694 00
Duxbury, . .	1,454	7,745 97	1,664	11,742 12	2,201	18,151 74	2,403	22,982 53	2,705	449,113 30	729	713,667 00
E. Bridgewater,									1,653	265,018 16	525	343,493 00
Hanson, . .							917	7,690 46	1,030	164,427 25	238	234,420 00
Hingham, . .	2,085	11,720 64	2,112	21,065 66	2,382	25,658 20	2,857	31,073 41	3,357	641,907 27	941	812,613 00
Hull, . .	120	1,194 15	117	1,961 27	132	2,163 63	172	3,437 25	198	58,100 85	60	58,124 00
Hanover, . .	1,084	5,909 22	958	9,451 32	1,171	12,046 93	1,211	13,300 28	1,300	254,178 33	359	321,187 00
Halifax, . .	664	4,369 34	642	5,081 33	900	5,680 29	749	6,138 70	708	117,330 36	219	150,133 00
Kingston, . .	1,004	7,077 86	1,037	10,834 78	1,137	12,653 52	1,313	14,296 84	1,322	277,477 50	407	398,488 00
Marshfield, .	1,269	10,892 71	1,256	14,476 58	1,364	16,212 33	1,532	19,527 96	1,563	335,022 25	429	448,473 00
Middleboro', .	4,526	27,895 28	4,458	31,055 92	4,400	37,533 75	4,687	40,709 88	5,008	789,309 17	1,228	1,042,357 00
N. Bridgewater,									1,953	272,972 97	699	423,514 00
Pembroke, .	1,954	11,774 55	1,943	16,315 93	2,051	18,562 05	1,297	12,438 00	1,324	236,505 35	329	302,260 00
Plymouth, . .	2,995	12,210 34	3,524	27,387 88	4,228	33,345 80	4,348	45,813 31	4,751	1,025,767 50	1,402	1,598,880 00
Plympton, . .	956	4,813 85	861	5,456 74	703	6,496 39	930	7,735 97	920	133,677 75	228	174,124 00
Rochester, .	2,644	11,981 04	2,546	15,193 63	2,954	18,415 69	3,034	22,935 91	3,556	464,079 61	1,014	750,693 00
Scituate, . .	2,856	20,794 16	2,728	26,028 50	2,969	32,862 48	3,305	35,800 19	3,470	681,573 25	885	899,380 00
Wareham, .	854	4,315 82	770	4,837 46	851	5,826 97	952	7,409 50	1,885	315,828 00	474	518,290 00
W. Bridgewater									1,042	218,690 32	292	291,453 00
	29,535	188,274 41	32,302	163,503 72	28,161	315,864 27	38,086	372,161 12	42,993	7,576,932 06	12,140	10,694,719 00

BARNSTABLE.

YEARS, . .	1790.		1800.		1810.		1820.		1830.		1840.	
TOWNS.	Popula.	Valuation.	Popula.	Valuation.	Popula	Valuation.	Popula.	Valuation.	Popula.	Valuation.	Polls.	Valuation.
Barnstable, .	2,610	9,902 64	2,964	13,358 47	3,646	19,070 96	3,824	25,418 65	3,975	546,449 09	1,007	785,856 00
Brewster, . .					1,112	6,921 74	1,285	7,822 32	1,414	173,735 47	327	211,275 00
Chatham, . .	1,140	2,814 11	1,351	5,443 88	1,334	6,503 31	1,639	8,671 50	2,134	209,646 30	554	285,962 00
Dennis, . .			1,408	5,438 51	1,736	5,988 19	1 997	7,796 64	2,317	250,664 91	722	423,279 00
Eastham, . .	1,834	2,740 09	659	2,091 48	751	3,071 66	766	3,013 03	966	82,194 33	242	127,764 00
Falmouth, . .	1,637	7,269 12	1,802	11,389 04	2,237	15,800 33	2,370	23,884 25	2,548	562,878 66	682	682,998 00
Harwich, . .	2,392	6,306 12	2,857	12,103 14	1,942	7,993 30	1,980	5,705 28	2,463	160,824 66	707	238,932 00
Marshpee, . .			155									
Orleans, . .			1,095	3,985 37	1,248	4,498 46	1,343	5,832 55	1,789	134,999 82	489	173,335 00
Provincetown,	454	876 11	812	3,101 37	936	5,112 84	1,252	7,800 90	1,710	192,015 00	615	423,050 00
Sandwich, . .	1,991	11,021 72	2,024	17,265 76	2,382	18,955 29	2,484	24,426 10	3,367	638,294 44	960	788,723 00
Truro, . . .	1,193	1,513 81	1,152	3,278 54	1,209	4,617 04	1,241	3,627 18	1,549	106,016 50	475	130,491 00
Wellfleet, . .	1,117	1,487 18	1,207	2,946 24	1,402	4,182 17	1,472	4,606 04	2,044	124,374 52	612	159,552 00
Yarmouth, . .	2,678	7,601 07	1,727	8,880 99	2,134	12,105 85	2,232	14,525 12	2,249	317,906 30	610	465,466 00
	17,046	51,531 97	19,293	89,277 79	22,069	114,821 14	23,876	143,129 56	28,525	3,500,000 00	8,002	4,896,683 00

DUKES COUNTY.

YEARS, . .	1790.		1800.		1810.		1820.		1830.		1840.	
TOWNS.	Popula.	Valuation.	Popula.	Valuation.	Popula.	Valuation.	Popula.	Valuation.	Popula.	Valuation.	Polls.	Valuation.
Chilmark, . .	771	8,135 54	800	11,088 70	723	10,016 04	695	10,842 14	691	183,364 75	191	296,123 00
Edgartown, .	1,352	3,786 48	1,226	6,000 02	1,365	6,312 96	1,374	8,807 02	1,509	178,305 00	487	480,607 00
Tisbury, . .	1,142	3,652 34	1,092	6,130 91	1,202	8,645 21	1,223	9,423 77	1,318	172,497 00	426	330,613 00
	3,265	15,574 36	3,118	23,219 63	3,290	24,974 21	3,292	29,072 93	3,518	534,166 75	1,104	1,107,343 00

NANTUCKET.

YEARS, . .	1790.		1800.		1810.		1820.		1830.		1840.	
TOWN.	Popula.	Valuation.	Popula.	Valuation.	Popula.	Valuation.	Popula	Valuation.	Popula.	Valuation.	Polls.	Valuation.
Nantucket, .	4,620	17,313 20	5,617	45,488 16	6,807	126,268 48	7,266	190,000 00	7,202	3,895,288 40	2,532	6,074,374 00

COUNTY AGGREGATES.

Years,	1790.		1800.		1810.		1820.		1830.		1840.	
Counties.	Popula.	Valuation.	Popula.	Valuation.	Popula.	Valuation.	Popula.	Valuation.	Popula.	Valuation.	Polls.	Valuation.
Suffolk,	18,792	359,747 07	25,786	811,946 12	33,844	1,297,132 18	43,940	3,602,737 93	62,162	80,244,261 25	19,078	110,000,000 00
Essex,	57,913	444,121 93	61,196	867,065 17	71,974	1,058,519 69	74,655	1,267,797 25	82,887	24,335,935 57	24,006	31,110,204 00
Middlesex,	42,737	318,637 49	46,928	484,767 22	51,813	633,489 77	61,477	793,085 00	77,968	21,182,609 00	28,045	37,592,082 00
Worcester	56,807	394,592 75	61,192	545,151 52	64,213	701,312 75	73,625	849,439 79	84,365	21,166,640 68	25,859	29,804,316 00
Hampshire,	18,823	103,922 86	22,302	154,807 79	24,553	213,608 24	26,487	260,000 00	30,210	5,603,255 87	7,934	7,298,351 00
Hampden,	19,193	104,773 06	23,812	140,210 64	24,423	211,101 46	28,021	270,000 00	31,640	6,548,342 20	9,935	10,188,423 00
Franklin,	21,126	102,852 02	26,083	161,568 11	27,201	210,239 55	29,268	258,082 39	29,344	5,452,300 00	7,500	6,548,694 00
Berkshire,	30,290	156,690 72	33,885	210,937 79	34,706	277,184 26	35,720	316,671 76	37,825	6,744,648 34	10,911	9,546,926 76
Norfolk,	23,878	201,596 97	27,246	285,759 45	31,249	373,037 85	36,471	467,360 16	41,901	10,229,111 09	14,041	15,522,527 00
Bristol,	31,709	161,346 04	33,880	234,434 55	37,159	321,036 24	40,908	398,581 00	49,474	11,346,916 33	14,821	19,493,685 84
Plymouth,	29,535	188,274 41	32,302	163,503 72	28,161	315,864 27	38,086	372,161 12	42,993	7,576,932 06	12,140	10,694,719 00
Barnstable	17,046	51,531 97	19,293	89,277 79	22,069	114,821 14	23,876	143,129 56	28,525	3,500,000 00	8,002	4,896,683 00
Dukes Co.,	3,265	15,574 36	3,118	23,219 63	3,290	24,974 21	3,292	29,072 93	3,518	534,166 75	1,104	1,107,344 00
Nantucket,	4,620	17,313 20	5,617	45,488 16	6,807	126,268 48	7,266	190,000 00	7,202	3,895,288 40	2,532	6,074,374 00
	365,734	2,620,974 85	422,640	4,218,137 66	461,462	5,878,590 09	523,092	9,218,018 89	610,014	208,360,407 54	185,908	299,878,329 60

Note.—On page 560, the Polls of Boxborough, in 1810, were 99.

On page 560, the Valuation of Shirley, in 1820, was $7,046 74 instead of $7,046 73.

On page 560, the Polls of South Reading, in 1820, were 293.

On page 561, the Polls of West Cambridge, in 1810, were 278.

On page 561, the Aggregate Valuation for the County of Middlesex, in 1840, was $37,592,082 instead of $37,692,082.

On page 567, Polls of Cheshire, in 1790, were 237.

On page 568, the Polls of the Gore, in Berkshire County, in 1830, were 14.

There are a few mistakes in the additions of Population and Valuation in the preceding Tables, as copied from the original published Tables.

Internal Revenue of the United States.

That we may have a full survey of the domestic taxes disbursed by Massachusetts, we must notice what she has paid into the national treasury as well as into her own. This, of course, does not include the immense amount of customs on foreign importations which is collected in our Commonwealth towards the support of the general government.

1791. Duties on spirits distilled and stills employed, were ordered by Congress. They ceased in 1802.

1813. A tax was laid on stills for spirituous liquors, to continue during the war with England and one year after.

1814. A duty was laid on spirits distilled in our territory. It ceased in 1817.

1794. Duties on carriages. These were, for each coach, $10; chariot, $8; phaeton or coachee, $6; every other four-wheel and every two-wheel top carriage, $2; and every other two-wheel carriage, $1. The act for such particulars was repealed in 1796, and another act passed in its place of the following tenor. Each coach, $15; chariot or post-chaise, $12; phaeton, coachee, or other carriage with pannel work, etc., in the upper division of the sides, $9; four-wheel carriage, having framed posts and tops, and hanging on steel springs, $6; four-wheel top carriage, hanging on iron springs or jacks, or wooden springs, and each curricle, chaise, chair or sulkey, or other two-wheel top carriage, and for every other two-wheel carriage, hanging on steel or iron springs, $3; for every other two-wheel carriage, $2; and for each four-wheel carriage, having framed posts and tops and resting upon wooden spars, $2. Such duties ceased after June 30, 1802.

In 1813, carriage taxes were revived. Each coach, $20; chariot or post chaise, $17; phaeton or coachee, with pannel work, $10; four-wheel carriage, hanging upon steel or iron springs, $7; the same, upon wooden springs, $4; two-wheel carriage, upon steel or iron springs, $4; and every other four- or two-wheel carriage, $2.

In 1814, duties were laid on carriages and the harness used

with them, according to their value. Those worth fifty dollars, each, at $1; those worth one hundred dollars, $2; two hundred dollars, $4; three hundred dollars, $7; four hundred dollars, $11; five hundred dollars, $16; six hundred dollars, $22; eight hundred dollars, $30; one thousand dollars, $40; every one above one thousand dollars, $50. These duties ceased December 31, 1817.

Duties were laid on snuff manufactured, and snuff mills employed, in the United States, in 1794, and repealed next year, when a duty was laid only on snuff mills. In 1796, the act was suspended for a time, and also in 1797, and was repealed in 1800.

Duties were laid on refined sugar in 1794, and ceased in 1802. They were renewed in 1813, to be continued till one year after the war with England. They ceased in 1817.

Duties on sales at auction were enacted in 1794; ceased in 1802; renewed in 1813, and repealed in 1817.

Duties on stamped vellum, parchment and paper, began in 1798 and closed in 1803.

Duties on notes of banks, on bills of exchange, bills of lading, etc., commenced in 1798. These duties ceased in 1802.

In 1813, duties were laid on "all promissory notes issued by banks, bankers, or companies who issue and discount notes, bonds or obligations." These duties were to continue during the war with Great Britain, and one year after. They were repealed in 1817.

In 1815, duties were laid on goods, wares and merchandise, manufactured in the United States, as iron, candles, hats and caps, umbrellas and parasols, playing and visiting cards, bridles and saddles, boots and bootees, beer, ale and porter, tobacco, and leather. These duties ceased the next year.

Duties were ordered, in 1815, on household furniture, on gold and silver watches. They closed in 1816.

Duties were laid, in 1815, on gold and silver plated ware, on jewelry and paste-work, made in the United States. Repealed in 1816.

Internal Revenue from Massachusetts to the United States, from 1794 *to* 1801.

1794–5.

Domestic distilled spirits and stills,	$92,351	29
Sales at auction,	4,555	76
Snuff,	2,115	22½
Snuff mills,	4,480	00
Refined sugars,	4,950	99
Carriages,	6,492	00
Retailers' licenses,	12,091	25
Amount,	[1] 126,676	51½

1795–6.

Domestic distilled spirits and stills,	$148,769	36¾
Sales at auction,	6,100	45
Snuff,	280	52
Snuff mills,	7,700	00
Refined sugars,	7,165	36
Carriages,	6,395	00
Retailers' licenses,	12,565	00
Amount,	188,975	69¾

1796–7.

Domestic distilled spirits and stills,	$137,587	27
Sales at auction,	5,386	27½
Refined sugars,	3,529	91¾
Carriages,	11,877	50
Retailers' licenses,	12,245	00
Amount,	170,625	96¼

1797–8.

Domestic distilled spirits and stills,	$102,173	94
Sales at auction,	3,585	81½
Refined sugars,	3,954	11¼
Carriages,	11,459	15
Retailers' licenses,	11,990	00
Stamps,	35,817	85
Amount,	168,980	86¾

1799.

Domestic distilled spirits and stills,	$113,017	61¼
Sales at auction,	7,675	60¼
Refined sugars,	4,499	22¼
Carriages,	13,757	25
Retailers' licenses,	13,885	00
Stamps,	35,576	85½
Amount,	[2] 187,411	53¼

1800.

Spirits distilled,	$91,340	43¾
Country stills,	825	42½
Sugar refined,	5,610	72
Retailers' licenses,	14,065	00
Sales at auction,	11,782	05¼
Carriages,	14,096	81
Stamps,	35,174	43¾
Amount,	172,894	88

1801.

Spirits distilled,	$140,233	91
Country stills,	1,060	59
Sugars refined,	6,129	08
Retailers' licenses,	14,880	00
Sales at auction,	17,483	38
Carriages,	15,251	81
Stamps,	37,527	56
Amount,	232,566	33

[1] The amount of the sums is $127,036 51¼.
[2] " " " " $188,411 54¼.

Internal Revenue from Massachusetts to the United States, from 1814 *to* 1816.

1814.

Licenses for stills and boilers, employed in distilling from—		
Domestic materials,	$33,735	64
Foreign materials,	39,272	28
Carriages: Number, 14,934;		
Duty thereon,	33,995	64
Licenses to retailers,	86,211	12
Sales at auction,	35,359	04
Refined sugars,	3,542	36
Stamps:		
On stamped paper and bank notes,	20,741	47
Paid by banks in lieu of stamps on notes,	2,880	00
Amount,	[1] 255,737	55

1815.

Licenses for stills and boilers, employed in distilling from—		
Domestic materials,	$23,381	83
Foreign materials,	57,959	11
On spirits, from—		
Domestic materials, at 20 cents per gallon,	29,877	84
do. at 25 cents "	1,548	14
Foreign materials, at 20 cents per gallon,	110,147	27
Carriages: Number, 14,184;		
Duty thereon,	21,748	49
Licenses to retailers,	113,906	95
Sales at auction,	87,643	63
Refined sugar,	4,394	17
Stamps:		
Stamped paper and bank notes,	5,520	74
Paid by banks in lieu of stamped duties,	9,339	73
Goods, etc. manufactured in the United States,	56,784	89
Household furniture, gold and silver watches,	5,063	00
Interest, etc. on duties,	213	06
Fines, etc.,	926	79
Total,	528,455	64

From 18 April, 1815, to 22 Feb., 1816.

Iron,	$2,753	48
Nails, brads and sprigs,	21,209	18
Candles,	9,641	68
Hats, caps and bonnets,	8,804	41
Paper,	4,905	31
Playing and visiting cards,	92	89
Saddles and bridles,	1,117	18
Boots and bootees,	3,469	57
Beer, ale and porter,	2,108	18
Tobacco, segars and snuff,	5,014	78
Leather,	23,255	10
Umbrellas and parasols,	3	20
Gold, silver and plated wares,	2,513	41
Total,	[2] 84,888	87

1816.

Licenses for stills and boilers, employed in distilling from—		
Domestic materials,	$7,801	92
Foreign materials,	74,681	01
Spirits:		
Distilled from domestic materials, at 20 cents per gallon,	11,962	62
Distilled from domestic materials, at 25 cts. do.	499	40
Distilled from foreign materials, at 20 cts. do.,	41,277	01
Carriages: Number, 10,391;		
Duty thereon,	15,850	39
Licenses to retailers,	107,507	92
Sales at auction,	95,708	94
Refined sugars,	15,182	74
Stamps:		
On paper and bank notes,	4,562	18
Paid by banks in lieu of stamp duties,	10,463	33
Goods, etc. manufactured in the United States,	31,269	46
Household furniture and gold and silver watches,	15,549	50
Interest and additions received on duties not punctually paid,	575	51
U. States' moiety of fines, forfeitures, etc. recovered,	2,137	18
Total of duties accruing,	[3] 435,029	11

[1] These items of revenue, and also those comprised in this document to the close of 1816, are taken from Seybert's Statistics of the United States. He and the national treasurer differ from each other about the amount of the tax for Massachusetts in 1814, and from the amount itself. Seybert gives the total for 1814 at $270,671 55, having included the *number of Carriages*, to make his amount.

[2] The sum of the cents is 37.

[3] The total of the several sums in this section, as stated by Seybert, is $635,029 11, being evidently incorrect.

Direct Taxes of the United States.

Of these, in their amounts and years, immediately to be expressed, Massachusetts was taxed the subsequent proportions:

Whole tax for the United States.	Years.	Proportion of Massachusetts.
$2,000,000	1798	$260,435 31.2
3,000,000	1813	316,270 98
6,000.000 [1]	1815	632,541 96
3,000,000	1816	316,270 98

Aggregate amount of the "valuations of the lands, lots, and dwelling-houses," in Massachusetts.

1798.	1813.	1815.
$83,992,469 12	$149,253,514	$143,765,560 20

Proportion paid by Massachusetts for $100 of these valuations.

1798.	1813.	1815.
Cents.	Cents.	Cents.
31	21	44

Lands and dwelling-houses in Massachusetts, 1798.

Acres.	Value.	Houses.	Value.
7,831,028	$59,445,642 64	48,984	$24,546,826 46

Amount of taxes assessed on

Lands.	Houses.	Amount assessed.
$169,958 77	$82,732 47	$252,691 24

Bank Tax.

As a principal means of lessening our State rates, when assessed, or preventing the need of them, when not laid, we have the Tax semi-annually paid by our Banks to the Commonwealth. The total of such revenue, each year, is as follows:

Year.	Amount.	Year.	Amount.	Year.	Amount.
1813,	$78,350 00	1817,	$101,073 61	1821,	$102,125 00
1814,	107,569 45	1818,	94,992 36	1822,	103,239 88
1815,	113,240 98	1819,	102,806 91	1823,	115,723 29
1816,	114,572 91	1820,	105,588 89	1824,	123,132 16

[1] The act, for this tax, was repealed the following year, and another passed to lay a tax for $3,000,000.

Year.	Amount.	Year.	Amount.	Year.	Amount.
1825,	$144,643 86	1833,	$266,668 47	1840,	$344,368 51
1826,	165,184 34	1834,	294,452 10	1841,	336,035 13
1827,	182,419 51	1835,	304,211 11	1842,	328,036 58
1828,	190,427 20	1836,	317,546 98	1843,	313,269 45
1829,	202,629 45	1837,	379,175 12	1844,	305,592 77
1830,	198,226 75	1838,	354,562 00	1845,	304,720 83
1831,	196,908 93	1839,	341,308 17	1846,	312,000 42
1832,	232,766 26				

Auction Sale Tax.

This source of income to our Commonwealth is located here, so that we may perceive the proportion in which it has contributed to diminish the call for taxation.

Year.	Amount.	Year.	Amount.	Year.	Amount.
1823,	$13,201 91	1831,	$26,005 23	1839,	$53,460 13
1824,	27,815 15	1832,	39,481 47	1840,	52,746 75
1825,	24,902 30	1833,	43,134 55	1841,	50,469 38
1826,	40,255 95	1834,	41,655 35	1842,	54,435 51
1827,	34,381 07	1835,	45,090 19	1843,	46,995 20
1828,	34,297 65	1836,	57,845 62	1844,	40,950 37
1829,	37,358 97	1837,	55,942 90	1845,	49,295 17
1830,	33,149 70	1838,	41,292 14	1846,	52,584 47

Other means to diminish, or aid to prevent our State tax, follow.

Income from Lands in Maine.

Year,	Amount.	Year.	Amount.	Year.	Amount.
1826,	$12,447 57	1833,	$79,648 02	1840,	$3,853 78
1827,	8,629 07	1834,	56,525 01 [1]	1841,	6,295 19
1828,	11,946 11	1835,	93,205 79	1842,	2,414 72
1829,	18,551 16	1836,	24,513 90 [2]	1843,	1,373 53
1830,	10,881 94	1837,	14,861 76	1844,	1,880 84
1831,	18,270 66	1838,	13,684 89	1845,	2,567 80
1832,	45,279 28	1839,	11,168 31	1846,	847 78

Income from Licenses to Hawkers and Pedlers.

From July, 1846, to January 1847, ... $4,263.

Fees required for Alien Passengers.

Year.	Amount.	Year.	Amount.	Year.	Amount.
1840,	$ 50 00	1843,	$4,926 76	1846,	$11,526 39
1841,	9,504 31	1844,	47 12	1847,	21,600 93
1842,	4,914 86	1845,	6,920 24		[to September 1.

[1] In 1834, the Massachusetts school fund began, and half of the proceeds of land in Maine was appropriated to it, until the amount of said fund shall be $1,000,000.

[2] The amount of sales for lands in Maine has been as great as ever. Its diminution in this and successive years, is owing to the appropriation of its chief proportion to the school fund and Western railroad sinking fund.

Dividends on Western Railroad Stock.

Year.	Amount.	Year.	Amount.	Year.	Amount.
1845, .	$60,000 00	1846, .	$50,000 00	1847, .	$71,764 00

The main body of this work draws to a close. Our course through it has presented us more with a repulsive array of numerical characters than with the pictures of fancy and bouquets of rhetoric. Still, this does not conclusively prove that its labor and expense are all to no useful purpose. Some of the present age, and more of the future, who love to peruse the materials which constitute important portions of their Commonwealth's history, however dry and generally uninteresting, will not regard our effort as either needless or worthless. Not every estimable production of the natural, intellectual and moral worlds, is always known as such from its being universally appreciated and applauded. Hence, we may take heart to lay our offering, though not without blemish, on the common altar of science.

APPENDIX.

Page 20. Peterborough was granted to Samuel Heywood and others.

P. 23. Though one account says, that the land mentioned as granted to Connecticut was conveyed to them in 1713, and was of the number of acres particularized, yet a report of the Commissioners employed in the transaction, states, that they laid out 105,793 acres, May 4, 1715, situated in Massachusetts, for that Colony. Land in Belchertown, Ware and Pelham, was of such territory.

P. 25. The phraseology of the sale, made to Gorham and Phelps in 1788, seems to indicate, that they purchased all the right of our Commonwealth to land in New York; but another sale of March 8, 1791, to Samuel Ogden, gives a different idea.

P. 32. There are diverse opinions about the first settlement of Newbury. That people, though few, dwelt here in 1633, is evident from Wood's New England Prospect. Writing in that year of the territory in Ipswich and Newbury, he remarked, "there being as yet scarce any inhabitants in these two spacious places."

P. 35. Though the inhabitants of East Sudbury, now Wayland, were formed into a Society, over whom William Cook became the first minister in 1723, yet, as residents of Sudbury, they had enjoyed the labors of Israel Loring, ordained there in 1706.

P. 39. The purchase, made by Gov. Bradford and others of their disaffected partners in England, as to Plymouth Colony stock, was the last of September, 1627.

P. 46. De Laet, with relation to Martha's Vineyard, said, "which was named by our countrymen, Henry Christian's Island, and by others, Martin-Vinger's Island."

P. 47. Oxford was confirmed by Sir Edmund Andros and his Council, Dec. 19, 1687, to its original grantees and Dr. Daniel Cox.

P. 48. Hardwick was probably so called, after Lord Hardwicke, of England.

P. 56. Hawley was named for Major Joseph Hawley.

P. 76–7. Gov. Bowdoin's message of Nov. 7, 1786, stated, that Gregoire and Lady had arrived in Boston by the way of New York, with letters from La Fayette, and Otto, the French charge d'affaires, resident in the latter place. An Act of the Massachusetts Legislature was passed, Oct. 29, 1787, "for naturalizing Barthelemy de Gregoire, Maria Theresa Gregoire his wife, and their children."

P. 93. Rome contains part of Mount Vernon.

P. 97. New Portland was called Seven Mile Brook.

P. 136. As an indication how the "Scotsmen" were disposed of among our population, we have an extract from a letter, relative to similar captives previously transported to Massachusetts, forwarded by the Rev. John Cotton, and dated 28th of 5th mo., 1651, to Cromwell. "The Scots whom God delivered into your hands at Dunbarre, and whereof sundry were sent hither, we have been desirous (as we could) to make their yoke easy. Such as were sick of the scurvy or other diseases have not wanted physick and chyrurgery. They have not been sold for slaves to perpetuall servitude, but for six or seven or eight yeares, as we do our owne; and he that bought the most of them (I heare) buildeth houses for them, for every four an house, layeth some acres of ground thereto, which he giveth them as their owne, requiring three dayes in the weeke to worke for him (by turnes) and four dayes for themselves, and promiseth, as soone as they can repay him the money he layed out for them, he will set them at liberty."

With regard to other such captives, the following letters, being copies of their originals and contained in a volume of the Suffolk Records, are presented.

"London, this 11 of Nouember, 1651.

"Mr. Tho: Kemble,

"Wee whose names are vnder written, freighters of the shipp John and Sara, whereof is commander John Greene, doe consigne the sajd shipp and servants to be disposed of by you for our best Advantage and account and the whole proceed of these servants and vojage retourne in a jojnt stocke without any division in such goods as you conceive will turne best to acc'nt in the Barbadoes and Consigne them to Mr. Charles Rich for the fore sajd acc'nt and what other pay you meete with fit for this place send hither and take the Advise and Assistance of Capt. Jno. Greene in disposall of the servants dispatch of the shipp or what else may any wajes concerne the vojage thus wishing the shipp a safe vojage and Gods blessing on the same not doubting of your best care and dilligence.

"Remajne: Your loving friends,

Jo: Beex,
Robt. Rich,
Willjam Greene."

"London, this 11th of November, 1651.

"Capt. Jno. Greene,

"Wee whose names are vnder written freighters of your shipe the John and Sara doe order you forthwith as winde and weather shall permitt to set sajle for Boston in New England and there deliuer our Orders and servants to Tho: Kemble of Charles Toune to be disposed of by him according to orders wee have sent him in that behalfe and wee desire you to advise with the sajd Kemble about all that may concerne that whole Intended vojage vsing your Indeavors with the sajd Kemble for the speediest lading your shipp from New Eng: to the barbadoes with provisions and such other things as are in N. E. fit for the west Indjes where you are to deliuer them to Mr. Charles Rich to be disposed of by him for the Joinct acco'nt of the freighters and so to be Retourned home in a stocke vndevided thus desiring your Care and industrje in dispatch and speed of the vojage wishing you a happy and safe Retourne We Remajne your loving friends

John Beex,
Robt. Rich,
Will. Greene."

Then follow the names of the persons who were thus transported. They numbered about two hundred and seventy-four.

Among later instances of selling whites into bondage, was one of striking particulars, as related by the Boston News Letter. James Annesley, heir to the Earl of Anglesey, was kidnapped, when about nine years old, on the

decease of his father, and sold as a slave in America. After remaining here nineteen years, he returned home, commenced a suit for his estate and title, but had not recovered them when he died. This was in January, 1760. He left a son to prosecute his claim.

P. 141. Sir Edmund Andros, in 1678, informs the Lords of Trade that the militia of Massachusetts were 8,000 or 10,000. If we say 9,000, and multiply this by 5½, we have as the product 48,000 inhabitants. Though his statement is far less than that of Randolph two years before, still it is too large if he meant only the territory then in our Commonwealth.

Governor Bradstreet gave the ensuing account to the Lords of Trade in 1680. Four or five hundred whites are born annually. Most of them are baptized, except Anabaptists' children and some others. There are two or three hundred marriages a year. During the Indian war, (1675–76,) seven or eight hundred lives were lost; there were less births than deaths, and as many died with the small-pox about two years since.

P. 142. 1702, Dec. A report to the Lords of Trade gives the number of military men of Massachusetts as follows: 126 companies and 15 troops, making 9,642, which includes 480 for York county.

Governor Joseph Dudley estimated the population of Massachusetts, as follows: In 1703, 50,000, besides blacks; 1709, 56,000; 1712, 75,102.

Births in Massachusetts, for a year ending April 1, 1705, were over 2,000, besides 500 for Quakers, who were unwilling to register their children.

Counties.	Males.	Females.		Total.
Bristol,	88	92	and 75 more for Quakers,	255
York,	18	13		31
Plymouth,	42	50		92
Barnstable,	91	74		154 [1]
Martha's Vineyard,	16	13		29
Nantucket,	6	7		13
Suffolk,	229	141		471 [2]
Middlesex,	203	187		390
Essex,	221	247		468
Hampshire,	91	77		168
Total,	1,004	851		2,071

In 1712, Governor Dudley makes the subsequent return to the Lords of Trade and Plantations: Births and burials, from January 1, 1711, to January 1, 1712.

Counties.	Births.	Burials.
Suffolk,	547	450 [3]
Middlesex,	426	121
Essex,	503	128
West Hampshire,	154	73
Bristol,	146	62
Plymouth,	151	48
Barnstable,	35	10
Yorkshire,	20	4
Dukes,	40	8
Total,	2,022	904

To this was added, New Hampshire, 349 births and 128 burials for the same time.

[1] This total does not equal its component parts.
[2] This total is greater than its component parts. Probably the females were 242.
[3] This was an unusually large proportion.

Governor Shute stated, that in 1717, there were 113 male and 13 female white servants brought from London, Dublin and Belfast in Ireland, and from the island of Jersey.

P. 143. 1655. A law was passed in Plymouth Colony, that "all such Scotes and Irish, as are in any Township in the Government, shall beare armes and traine as others, excepting such as are servants from month to month."

P. 144. 1680. Governor Bradstreet stated that Plymouth had about 1,200 militia, and that it contained some black slaves, with some Indian women and boys who were slaves, and taken in the late war.

P. 180. Robert Cushman, in the dedicatory epistle to his sermon on Self-Love, dated December 12, 1621, related of the New England Indians, but particularly of those in and around Plymouth Colony, that "they were very much wasted of late by reason of a great mortality that fell amongst them three years since, which, together with their own civil dissensions and bloody wars, hath so wasted them, as I think the twentieth person is scarce left alive, and those that are left, have their courage much abated and their countenance is dejected, and they seem as a people affrighted."

P. 193. 1720, Feb. 17. A reply of Governor Shute to the Lords of Trade, gives the following statements. The civilized Indians, men, women and children, of Massachusetts, are 1,200.[1] The Kennebeck fighting Indians are 100, mostly at Norridgewock, in a wooden fort, where is a chapel and a jesuit. There are 50 of the same class at Pennicook, Ameriscoggin and Pigwaket. The Penobscots have 150 warriors.

P. 198. 1821, Dec. 6. Hannah Dexter, a noted doctress of the Natick tribe, aged 76, was killed by her grandson at Natick, because she reproved him for his disorderly conduct, while he was intoxicated.

P. 201. The following letter, with regard to slaves, was sent by the governor of Virginia to the chief magistrate of Massachusetts. Its superscription ran thus:

"To the right Worshipfull the
Gouern'r of New England
theese present.

"Worthy Sir

"Hauing receiued Intelligence and complaint from Mr John Chew merchant that certaine of his seruants being run away about May 1643 and are now resident in your Collony of New England I desire you will please to assist this Gentleman the Bearer in the regaining of them by all possible meanes that may be It being but an accustomed fauour reciprocally shewen vpon all occasions eyther to other in which at noe tyme we shalbe defectiue as we expect the like from you He hath made it appeare in Court they are his seruants their names are Walter Joy, William Woodhead & Henry King alias Guy soe not doubting of your assistance herein

I rest

Virginia ye 12th of June 1644

Yr Seruant
WILLIAM BERKELEY."

P. 202. As an occasion for various inquiries relative to the importation of colored slaves into the British American Colonies, we give the ensuing fact. The African Company complained, on the 31st of October, 1676, to

[1] This number must have been too low. At this time there were no less than 800 at Martha's Vineyard.

the Lords for Plantations, that interloping slave ships sell their cargoes in the West Indies, which is an injury to them. They had laid out £50,000 to build forts for the support of their trade.

In reply to inquiries from the Lords for Trade and Plantations, Governor Bradstreet, in 1680, gave the subsequent answer as to Massachusetts. No company of slaves have been brought since the establishment of the Colony, fifty years ago, except about two years ago, after twenty months' voyage to Madagascar, a vessel brought forty or fifty negroes, chiefly women and children. They cost £40 apiece, and were sold from £10 15 to £20 each. There are about one hundred and twenty of them in this Colony. Now and then two or three are brought from Barbadoes and other English Plantations. "There are as many (120) Scotts brought hither and sold for servants in time of the war with England, and most now married and living here, and about half so many Irish brought hither at several times as servants."

P. 203. An act passed June 11, 1707, made the succeeding requisitions. That free negroes and mulattoes, able-bodied, labor on the highways, clean streets, etc., where they live, instead of training, watching, and other like service. That they appear on parade ground, in case of alarm, and do whatsoever the commanding officers shall order them.

1708, Oct. 1. Governor Dudley sends the subsequent information to the same authorities. In Boston there are 400 negro servants, one half of whom were born here. In one hundred villages and towns there are 150 such servants. These two make a total of 550. From January 24, 1698, to the 25th of December, 1707, two hundred negroes arrived in Massachusetts. He stated that the African Company (of England) had not had any factory or ship here. "Some traders, on their own account, a long time since, have been upon the coast of Guinea and imported slaves. The last was Thomas Winsor, who brought slaves from Africa in 1699, and also twenty-five of them in 1700. Other slaves were imported from the West Indies, who proved to be the worst kind of servants. The price of each was from £15 to £25. The planters here much prefer white servants from Great Britain, Ireland, Jersey and Guernsey, who are serviceable in war presently, and after become planters." Negroes are found unprofitable. Three years since, £4 a head was laid, as a duty on them, "to encourage the bringing in of white servants." The duties, belonging to the African Company, are enclosed. Such money appears to have been what the Company claimed by their charter, which allowed them the monopoly of the slave trade with the English dominions.

On the tenth of the same month and year, Mr. Dudley informed the Lords of Trade, that New Hampshire had seventy slaves, twenty of whom were imported from June 4, 1698, to December 25, 1707.

Judge Sewall, of Massachusetts, in his MS. diary of June 22, 1716, noted, "I assayed to prevent Negroes and Indians being rated with horses and cattle, but could not succeed."

1720, Feb. 17. Information from Governor Shute to the Lords of Trade, gives the slaves of Massachusetts at 2,000, including a few Indians. He added, that during the same year, thirty-seven male and sixteen female negroes were imported, with the remark, "No great difference for seven years last past."

P. 204. The case relative to the slave James, may be found on the Records of the Supreme Court, page 196, for the year 1769. These inform us, that Lechmere, on the 11th of April, 1768, at Cambridge, "took, imprisoned and restrained" James "of his liberty and held him in servitude," from that date to May 2, 1769, when the question was laid before an inferior court. This judicial body decided, as a matter of form, so that the subject might go to a higher tribunal, that Lechmere "recover against James, costs." At a session of the Supreme Court, began October 31, 1769, James appeared

as the appellant from such judgment. "The appellee, although solemnly called to come into court, did not appear, but made default. It is considered by the court that the said James recover against the said Richard the sum of two pounds money damage and costs, taxed at £4 · 16 · 8." Such facts are adduced to show, that this case was tried as early as 1769, because a judge of high legal authority expressed his doubts of it to the writer, suspecting it to have been at a later date.

P. 224. Line 15, supply *Company* after Massachusetts.

P. 260. Line 31, supply sign of quotation after *them*.

P. 324. Line 11, for *patriot* read *patriotic*.

P. 328. Lines 27, 8, 9. The sentence here needs explanation. It seems to contradict the General Table of Taxes. The Table does not include 1742. Still the tax for this year was assessed to pay its charges, though it was not fully enacted till the 15th of January in 1743.

P. 495. The resolve of June 10, 1813, sets the tax on each poll at one mill. But the valuation of 1821 allowed one mill and a half on each poll.

P. 540 to 543. For Proportionate read County and Town Taxes.

P. 556. For Township, Letter A, No. 1, for 59 cents read 50 cents.

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